

Minutes

Audit Committee

- Venue: Committee Room
- Date: 17 April 2013
- Present: Councillor Mrs E Casling (Chair), Councillors Mrs C Mackman, J Cattanach, M Dyson, I Nutt, Mrs M McCartney, I Reynolds and S Shaw-Wright (substitute for R Packham)
- Apologies for Absence: J Crawford, R Packham
- Officers Present: John Barnett, Veritau; Cameron Waddell, Mazars; Gavin Barker, Mazars; Karen Iveson, Executive Director (S151) and Glenn Shelley, Democratic Services Manager

35. DECLARATIONS OF INTEREST

There were no declarations of interest.

36. MINUTES

RESOLVED:

To receive and approve the minutes of the Audit Committee held on 16 January 2013 and they are signed by the Chair.

37. CHAIR'S ADDRESS

The Chair gave no address.

38. A/12/19 – MAZARS AUDIT STRATEGY MEMORANDUM 2012/13

Cameron Waddell from Mazars presented the report which set out the external Audit Plan for the year ending 31 March 2013.

Cameron Waddell reminded the Committee of the importance of Independence and he outlined the audit approach to be taken. Mazars would focus work on areas at higher risk of material misstatement such as judgement and estimation and the application of new accounting standards.

To approve the Audit Strategy Memorandum 2012/13.

39. AUDIT PROGRESS REPORT APRIL 2013

Gavin Barker from Mazars presented the report which updated the Committee on the progress it had made in meeting its external audit responsibilities.

Gavin Barker gave a brief update on the work regarding the Value For Money conclusion. He felt that the audit was going well and that the regular meetings between Mazars' staff and the Council finance team were proving beneficial.

RESOLVED:

To note the Audit Progress Report April 2013

40. A/12/20 – ANNUAL GOVERNANCE STATEMENT - ACTION PLAN REVIEW

The Executive Director (S151) presented the report which reviewed the progress on the Annual Governance Statement (AGS) 2011/12 Action Plan.

The Executive Director (S151) outlined the key issues in the report including the review of Business Support with the aim of increasing the level of financial expertise within team.

RESOLVED:

To note the Action Plan for the Annual Governance Statement for 2011/12.

41. A/12/21 – INTERNAL AUDIT QUARTER 3+ REPORT 2012/13

John Barnett, Veritau, presented the Internal Audit Progress Report for the period to March 2013.

The Committee was informed that Veritau had made good progress in the delivery of the agreed audit plan, 23 out of 27 audits had been completed at this stage. Draft reports had been issued for the final four reviews.

The Executive Director (S151) offered to respond to questions regarding payment for work completed on the Council's housing stock and the fees charged for planning advice on wind turbines outside of the meeting.

The Committee discussed the recent issuing of Council Tax bills and requested that a report be received at the next Audit Committee meeting.

RESOLVED:

To approve the report.

42. A/12/22 – INTERNAL CHARTER, TERMS OF REFERENCE AND AUDIT PLAN 2013/14

The report was presented by the John Barnett, Veritau, to update councillors on the position regarding the Internal Audit Terms of Reference, which had been delayed due to changes in national guidance. It also presented the proposed Internal Audit Plan for 2013/14.

John Barnett highlighted that the Audit Plan for 2013/14 was explicitly aligned to the Council's risk registers. The Committee discussed the Plan and the length of time assigned to key audits.

RESOLVED:

To note the position with the Terms of Reference and approve the Internal Audit Plan for 2013/14.

43. A/12/23 – ACCOUNTS AND AUDIT REGULATION 6 REVIEW

John Barnett, Veritau, presented the report on the Annual Review of the Effectiveness of Internal Audit, from Veritau North Yorkshire.

John Barnett outlined the process for the collection of client feedback. The results indicated that overall there was a high level of satisfaction with the service provided.

RESOLVED:

To approve the findings and any actions from the review.

44. A/12/24 – AUDIT COMMITTEE ANNUAL REPORT 2012/13

The Chair presented the report which provided an overview of the work of the Audit Committee in 2012/13.

RESOLVED:

To note the report.

45. A/11/25 – AUDIT COMMITTEE WORK PROGRAMME 2013/14

The Executive Director (S151) presented the report which provided a draft work programme for Audit Committee for the 2013/14 municipal year.

The Committee wished to continue to receive audit reports with a finding of limited assurance at its next meeting. Officers would look into an issue identified regarding the system of maps used to determine planning applications and if this would be suitable for inclusion as part of the work programme.

RESOLVED:

To note the work programme for 2013/14.

The meeting closed at 5.47pm