

## Minutes

### Audit Committee

- Venue: Committee Room
- Date: 15 April 2015
- Present: Councillor C Pearson (Chair), Councillor Mrs C Mackman (Vice Chair), Councillor J Cattanach, Councillor J Crawford, Councillor M Dyson and Councillor I Nutt
- Apologies for Absence: Councillor S Duckett
- Officers Present: Phil Jeffrey, Veritau; Cameron Waddell and Rochelle Tribe, Mazars; Karen Iveson, Executive Director (S151) and Richard Besley, Democratic Services

#### **45. DECLARATIONS OF INTEREST**

There were no declarations of interest.

#### **46. MINUTES**

##### **RESOLVED:**

**To receive and approve the minutes of the Audit Committee held on 14 January 2015 and they are signed by the Chair.**

#### **47. CHAIR'S ADDRESS**

The Chair welcomed the Committee and thanked the outgoing Councillors.

#### **48. A/14/25 – Mazars Audit Strategy Memorandum 2014/15 and Audit Progress Report**

On behalf of Mazars, Cameron Waddell presented the Strategy Memorandum and outlined how they conduct External Audits for the

Audit Commission. Mr Waddell referred to the timetable for submission of Local Authority accounts and their auditing and confirmed everything was on track for the receipt of the Council's Statement of Accounts in June.

The paper outlined the scope of the audit, their approach and timeline. It identified what significant risks were involved and key judgment areas. Mazars would be required to reach a conclusion on arrangements to secure economy, efficiency and effectiveness on the use of our resources.

Mr Waddell was pleased to report that audit fees were stable.

Mr Waddell identified the significant risks for the Committee and confirmed what they consider when looking at Value for Money conclusions.

**RESOLVED:**

**To receive and note the Strategy Memorandum and Progress Report**

**49 A/14/26 – Annual Governance Statement – Action Plan Review**

The report was presented by the Executive Director (s151) and highlighted the progress made in areas and confirmed that it would be completed by the close down of accounts.

Information Governance will be completed in next few months.

**RESOLVED:**

**To note the report**

**50. A/14/27 – Internal Audit Progress Report 2014/15**

Phil Jeffrey for Veritau presented the report and highlighted the action status on the audits.

**RESOLVED:**

**The report was approved**

**51. A/14/28 – Internal Audit Charter**

Presented by Phil Jeffrey, Veritau, the Charter outlines how Internal Audits are conducted and replaces the old Terms of Reference.

**RESOLVED:**

**The report was approved**

**52. A/14/29 – Internal Audit Plan 2015/16**

Presented by Phil Jeffrey for Veritau the Plan sets out Veritau's work programme on internal audit, counter fraud and risk management for 2015/16.

**RESOLVED:**

**The internal audit plan was approved**

**53. A/14/30 – Audit Committee Annual Report 2014/15**

The Chair presented the Committee's Annual Report for 2014/15.

The Democratic Services officer was asked to amend the name of the independent Councillor on the Committee from M McCartney to J McCartney

**RESOLVED:**

**The Annual Report was noted**

**54. A/14/31 – Audit Committee Work Programme 2014/15**

The Work Programme for 2015/16 was presented to the Committee.

The Executive Director (s151) informed the Committee that having spoken with Veritau it is recommended that Committee approve the moving of the Counter Fraud Annual Report from January to September this is a return to its usual month and helps reduce a lengthy agenda for January 2016.

**RESOLVED:**

**The Work Programme (as amended) was approved**

The meeting closed at 5:45pm