

AUDIT COMMITTEE

FRIDAY, 18TH DECEMBER, 2015

PRESENT: Councillor C.P. Higgins [Chair]

Councillors:

H.A.L. Evans, J.D. James, A.G. Morgan, E.G. Thomas, G.B. Thomas and D.E. Williams

Also Present as an Observer:

Councillor D.M. Jenkins – Executive Board Member for Resources

In attendance from the Wales Audit Office:

Mr G. Norman

The following officers were in attendance:

Mr C. Moore	-	Director of Corporate Services
Mr P. Sexton	-	Head of Audit, Risk & Procurement
Miss H. Pugh	-	Audit & Risk Manager
Mr N. Edwards	-	Safeguarding & Commissioning Manager
Mr A. Jones	-	Procurement & Contracting Officer
Mrs M. Evans Thomas	-	Democratic Services Officer

Chamber, County Hall, Carmarthen - 10.00 a.m. - 10.50 a.m.

1. APOLOGIES

Apologies for absence were received from Councillor W.G. Thomas and Sir David Lewis [External Voting Member].

2. DECLARATIONS OF PERSONAL INTERESTS

There were no declarations of personal interest.

3. INTERNAL AUDIT PLAN UPDATE 2015/16

The Committee considered a report providing an update on progress made on the implementation of the Internal Audit Plan 2015/16. Part A of the report provided a progress report on the Audit Plan 2015/16 and a recommendations scoring matrix whilst Part B provided a summary of completed final reports for 2015/16 relating to key financial systems (April 2015 to date).

The following issue was raised on the report:-

- Concern was expressed that unannounced spot-checks on cashiers undertaking cash receipting are currently only scheduled on an annual basis as it was felt that such checks should be undertaken on a more frequent basis. The Director of Corporate Resources explained that the process was historic and highlighted that the cashiers system was currently being reviewed and was being changed significantly. This would provide the perfect opportunity to amend existing practices including frequency of undertaking unannounced cash-ups of cashiers. He added that he would

provide the Committee with an update at the next meeting.

RESOLVED that, for monitoring purposes, the 2015/16 Internal Audit Plan update be received.

4. SUPPORTING PEOPLE - PROGRESS REPORT

Further to the meeting of the Audit Committee held on 10th July, 2015 (minute 5 refers) the Committee received for consideration a progress report on the operation of the Supporting People Programme.

The report summarised the work undertaken to date by the Supporting People team to improve its grant and contract management processes as identified by the Audit and Risk Manager at the meeting held on 10th July, 2015.

It was noted that progress was being made and would be monitored by the Supporting People Planning Group which was chaired by the Director of Community Services.

The following issue was raised on the report:-

- Disappointment was expressed that some of the improvements were being introduced at a slower rate than anticipated. It was felt that if improvements are suggested by the Audit Committee then these should be implemented immediately and not piecemeal. The Audit & Risk Manager explained that the Communities Department had taken the opportunity to undertake a comprehensive review of the services they deliver, which ones are needed, which ones meet the needs of the electorate etc. A lot of work had been undertaken to date and the Committee should see significant progress by the next meeting. The Safeguarding & Commissioning Manager assured the Committee that this issue was being given high priority by the Communities Department.

RESOLVED that progress on the Supporting People Action Plan be noted.

5. WALES AUDIT OFFICE REPORTS

The Chair welcomed to the meeting Mr Geraint Norman of the Wales Audit Office.

5.1. AUDIT COMMITTEE UPDATE - DECEMBER 2015

The Committee considered a report providing an update on the audit work undertaken on the Authority by the Wales Audit Office since the last meeting.

RESOLVED that the report be received.

5.2. ANNUAL AUDIT LETTER

The Committee received the Annual Audit Letter which had been prepared by the Appointed Auditor in line with his statutory responsibilities under the Public Audit (Wales) Act 2004 and the Code of Audit Practice.

The Annual Audit Letter covered the work carried out by the WAO since the

previous letter was issued and summarised the key issues which the Appointed Auditor considered should be brought to the Authority's attention.

RESOLVED that the report be received.

6. MINUTES OF THE CORPORATE GOVERNANCE GROUP

RESOLVED that the minutes of the meeting of the Corporate Governance Group held on the 7th September, 2015 be received.

7. MINUTES OF THE RISK MANAGEMENT STEERING GROUP MEETING HELD ON THE 23RD SEPTEMBER, 2015.

RESOLVED that the minutes of the meeting of the Risk Management Steering Group held on the 23rd September, 2015 be received.

8. MINUTES

It was pointed out that the name Mr R. Stradling had been erroneously included instead of Mr R. Harries in the list of officers in attendance from the Wales Audit Office on the front page of the minutes and also under minute no. 5.

RESOLVED that, subject to the above-mentioned amendments, the minutes of the meeting of the Audit Committee held on the 30th September, 2015 be signed as a correct record.

CHAIR

DATE