

## **Cherwell District Council**

### **Accounts, Audit and Risk Committee**

Minutes of a meeting of the Accounts, Audit and Risk Committee held at Bodicote House, Bodicote, Banbury, OX15 4AA, on 24 June 2009 at 6.30 pm

Present: Councillor John Donaldson (Chairman)

Councillor Trevor Stevens (Vice-Chairman)

Councillor Ken Atack

Councillor Devena Rae

Councillor Lawrie Stratford

Councillor Rose Stratford

Councillor Barry Wood

Officers: Mary Harpley, Chief Executive and Head of Paid Service  
Julie Evans, Strategic Director - Customer Service & Resources  
Karen Curtin, Head of Finance  
Chris Dickens, Chief Internal Auditor  
Jessica Lacey, Technical Accountant  
Alexa Coates, Senior Democratic and Scrutiny Officer  
Natasha Clark, Trainee Democratic and Scrutiny Officer

#### **3 Declarations of Interest**

There were no declarations of interest.

#### **4 Petitions and Requests to Address the Meeting**

There were no petitions or requests to address the meeting.

#### **5 Urgent Business**

There was no urgent business.

#### **6 Minutes**

The minutes of the meetings held on 15 April 2009, 20 May 2009 and 18 June 2009 were agreed as correct records and signed by the Chairman.

#### **7 Statement of Accounts (Subject to Audit) 2008/09**

The Strategic Director Customer Service and Resources and the Head of Finance submitted the Draft Statement of Accounts for 2008/09 for the Committee's consideration, together with a note of the informal meetings held

on 18 and 23 June 2009 where the Statement had been examined in detail. The note contained answers and explanations to all 45 questions raised by Members on 18 and 23 June 2009 and since that meeting, and where necessary, the Statement had been revised and amended accordingly.

Members examined the revised Statement and Officers outlined the changes and answered further questions.

The Strategic Director Customer Service and Resources addressed the Committee in her role as Chief Financial Officer and advised the Committee that she felt the Statement was a fair reflection of the Council's current position.

The Committee thanked all staff in the Closedown Team for their hard work in preparing the Statement of Accounts 2008/09 and answering all of their questions.

### **Resolved**

That the Statement of Accounts (Subject to Audit) 2008/09 be approved.

## **8 Internal Audit Annual Report 2008/09**

The Chief Internal Auditor submitted the Internal Audit Annual Report 2008/09 for the Committee's consideration. The report presented the Chief Internal Auditor's annual opinion on the adequacy and effectiveness of the Council's system of internal control, as required by the Accounts and Audit Regulations.

The Chief Internal Auditor reported that the program of internal audit work for the year ended 31 March 2009 had not identified any significant control weaknesses. However, an issue relating to IT back-up arrangements had been identified which the internal audit team believed to be a significant internal control issue. As a consequence, the internal audit team had given 'moderate assurance' on the design adequacy and effectiveness of the system of internal control.

### **Resolved**

That the Internal Audit Annual Report 2008/09 be approved.

## **9 Internal Audit Risk Assessment and Audit Plan 2009/10**

The Chief Internal Auditor submitted the Internal Audit Risk Assessment and Draft Operational Plan 2009/10 – Strategic Plan 2009–2012 for the Committee's consideration highlighting that Risk Assessment was a key factor in deciding how to allocate internal audit resources.

The Chief Internal Auditor informed the Committee that internal audit would undertake consultation with key stakeholders and subsequently seek final approval of the risk assessment and internal audit plan. The plan would

remain flexible. Officers would produce a further report for the Committee's consideration if any changes to the plan were required.

### **Resolved**

That the Internal Audit Risk Assessment and Draft Operational Plan 2009/10 – Strategic Plan 2009–2012 be approved.

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### **Verbal Updates**

#### **a) Corporate Governance Panel**

The Chairman reported that the Corporate Governance Panel comprising Councillors Donaldson, Atack and Rae, had met with Officers on 11 June 2009 to consider the Annual Governance Statement. The Chairman felt that the meeting had been very productive and Members were satisfied with the outcomes. The Annual Governance Statement formed part of the Statement of Accounts 2008/09.

#### **b) Member Training**

The Accounts, Audit and Risk Committee Terms of Reference had been circulated to Members before the meeting. The Chairman advised Members that training sessions for the Committee would be arranged in due course.

The Chairman reminded Members to contact Democratic Services Officers to arrange a Member support discussion.

#### **c) Work Programme Planning**

The Chairman advised the Committee that this item was to be discussed in detail at a future meeting.

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### **Outcome of Investigation**

The Strategic Director Customer Service and Resources advised Members of a critical incident that had been noted in the 2008/09 Annual Governance Statement. Members were advised that this would be considered in more detail as part of a formal review which the committee would undertake, following an independently facilitated training session arranged for August 2009.

The meeting ended at 8.10 pm

Chairman:

Date: