

## **AUDIT SUB-COMMITTEE**

**28 FEBRUARY 2005**

Councillor F.J.D. Boot (Chairman)

Councillors:                      A.S Bexon                                      G.V Clarke  
   S.M.Creamer                                      C.M Lockett  
   C.N.F.W. Pratt (a)

**1                      APOLOGIES FOR ABSENCE.**

An apology for absence was received from Councillor Pratt.

**2                      DECLARATION OF INTERESTS.**

None declared.

**3                      PRESENTATION ON THE ROLE OF INTERNAL AUDIT**

A Presentation was given by the Manager of Resource Services.

RESOLVED:

To thank Mrs Radford for the Presentation.

**4                      ANNUAL AUDIT INSPECTION LETTER**

Consideration was given to the audit and inspection 'Annual Letter' for Members, which incorporated the Annual Audit Letter for 2003/04.

The letter summarised the conclusions and significant issues arising from the recent audit and inspections of the Council.

RESOLVED:

To note the Annual Audit and Inspection Letter.

**5                      INTERNAL AUDIT REPORTS**

- 1. LEASING**
- 2. BORROWING AND LENDING**
- 3. BANK ACCOUNTS**
- 4. CASH RECEIPTING**
- 5. OFFICERS' AND MEMBERS' DISBURSEMENTS**
- 6. DIRECT SERVICES - STORES**

**7. PAYROLL**  
**8. DEBTORS**

The Head of Finance submitted the above Internal Audit Reports for consideration.

RESOLVED:

That the matters raised in the reports would be the subject of a further report to the next meeting.

**6 OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS**

The Head of Finance reported that Internal Audit followed -up on the implementation of recommendations on a quarterly basis. The results of the initial follow-ups are reported to the Head of Finance, who requested that any outstanding recommendations were actioned immediately.

Any recommendations remaining outstanding following this instruction were reported to this committee.

The initial follow-up from July 2004 had related to 19 audit reports of which 9 reports had recommendations with outstanding issues.

Submitted at Appendix A were the recommendations with an appropriate audit comment on their progress. All but one recommendation had made satisfactory progress.

The Head of Finance would present a feedback report to the next meeting with regard to the Bank Account report.

RESOLVED:

To note the reports.

**7 ANY OTHER ITEMS WHICH THE CHAIRMAN CONSIDERS URGENT.**

None.

The meeting closed at 6.30 pm.