

AUDIT SUB-COMMITTEE

9 JUNE 2005

Councillor F.J.D. Boot (Chairman)

Councillors: A.S Bexon J.M. Cole
 G.V. Clarke S.M. Creamer
 C.M. Lockett C. Pratt (a)

1 APOLOGIES FOR ABSENCE.

An apology for absence was received from Councillor Pratt.

2 TO APPROVE AS A CORRECT RECORD THE MINUTES OF THE MEETING HELD ON 28 FEBRUARY 2005.

RESOLVED:

That the above minutes, having been circulated, be approved as a correct record and signed by the Chairman subject to Councillor Cole being present at the meeting.

3 MATTERS ARISING FROM THE PREVIOUS MEETING.

The Manager of Resource Services submitted a report that provided feedback on the following issues raised at the previous meeting of the Audit Sub-committee.

Housing matters
Direct Services Matters
Bank Accounts.

The issues raised at the last committee meeting had been resolved to a satisfactory level. Where there remained a couple of minor outstanding points internal audit would continue to monitor progress.

RESOLVED:

To note the report.

4 PRESENTATION ON AUDIT RISK ASSESSMENT AND THE ANNUAL AUDIT REPORT INCORPORATING THE INTERNAL AUDIT PLAN FOR 2005/06.

RESOLVED:

To note the report.

5 CORPORATE GOVERNANCE FRAMEWORK REVIEW

The Head of Finance and the Head of Legal and Democratic Services submitted a report on the Framework for a Code of Corporate Governance at Gedling Borough Council, as adopted by the Council in August 2003. This report recorded the actions taken in 2004/05 and proposed for 2005/06 in relation to the code and updated the details where changes have been made.

Members considered and approved further items for inclusion within the framework document.

RESOLVED:

1. To note the actions taken during 2004/05 and agree the actions for 2005/06.

2. To note the contents of the report in Risk Management Statement B and to approve the Action Plans detailed within section 4 of the report.

6 FOLLOW-UP OF PREVIOUS AUDIT RECOMMENDATIONS - OUTSTANDING ITEMS.

The Manager of Resource Services reported that Internal Audit finalise audit reports having agreed an implementation plan for those areas where weaknesses had been identified.

The majority of recommendations were medium to low risk and therefore should be implemented within 3 months of the final report being issued.

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

Any recommendations remaining outstanding following this instruction are reported to this committee

There were five reports followed-up within the last review, these were:

- Finance Departmental review 2003/04
- Planning & Environment Departmental review 2003/04
- Direct Services Departmental review 2004/05

- FMS 2003/04
- Housing Repairs 2003/04

All of the recommendations relating to the above reports had been implemented.

RESOLVED:

To note the report.

- 7 INTERNAL AUDIT REPORTS ISSUED JAN-MARCH 2005**
- 1) OFFICERS DISBURSEMENTS**
 - 2) NNDR 2004/05**
 - 3) LEASING 2004/05**
 - 4) COUNCIL TAX 2004/05**
 - 5) CASH RECEIPTING 2004/05**

The above reports were submitted for the Committee's consideration.

RESOLVED:

To note the reports.

8 EXTERNAL AUDIT REPORTS

Consideration was given to the following Audit Commission Reports:

Planning Services
Final Audit and Inspection.

RESOLVED:

To note the report.

The meeting closed at 6.15 pm.