

## **AUDIT COMMITTEE**

**Members Present:**

**26<sup>th</sup> September, 2013**

**Chairman:** Councillor Mrs.L.H.James

**Councillors:** J.S.Evans and M.Harvey

**Officers in Attendance:** D.Rees, Miss.A.O'Donnell, Mrs.J.North,  
Mrs.D.Mulligan and A.Borthwick

**Representing the  
Welsh Audit Office:** Mrs.J.McNicholas

**Voting Lay Member:** Mrs.J.Jenkins

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### **1. DECLARATION OF INTEREST**

The following Member made a declaration of interest at the commencement of the meeting:-

Mrs.J.Jenkins - Report of the Director of Finance and Corporate Services - as she is an elected voluntary sector representative and also had been a serious case review sub group member until June 2013, as well as having a family member who resides in a Care Home in Neath.

### **2. MINUTES OF THE AUDIT COMMITTEE HELD ON THE 27<sup>TH</sup> JUNE, 2013**

**RESOLVED:** that the Minutes of the meeting held on the 27<sup>th</sup> June 2013, be noted.

## **Report of the Director of Finance and Corporate Services**

### **3. CLOSURE OF THE ACCOUNTS 2012/13**

The circulated report contained details of the audited Annual Statement of Accounts which required approval by members prior to the 30<sup>th</sup> September, 2013. The Draft Statement of Accounts had been forwarded to the Wales Audit Office in June 2013, and the audit had now been completed. The Accounts had been updated as part of the Audit process and accordingly the updated final Statement of Accounts was contained in Appendix 1 to the circulated report.

Appendix 2 to the circulated report contained details of the adjustments incorporated in the accounts, and it was explained that the Wales Audit Office intended to issue an unqualified audit report on the financial statements. The Wales Audit Office wished to acknowledge the continuing progress made to improve the account preparations process and this was also recognised and welcomed by Members. It was also noted that there were still areas for improvement, as detailed in the circulated report.

- RESOLVED:**
1. That the Letter of Representation as contained in the circulated report, be approved;
  2. That the final 2012/13 Statement of Accounts as contained in the Addendum to the circulated report, including the restatement of the 2011/12 Accounts, be approved;
  3. That the Chairman of the Audit Committee be authorised to sign the Letter of Representation and the Statement of Accounts;
  4. That Officers be tasked with continuing to make improvements to the accounts preparation process, building on lessons learnt from this year's process, to ensure continued improvements are achieved.

4. **INTERNAL AUDIT SERVICE – PROGRESS REPORT TO THE  
31<sup>ST</sup> AUGUST, 2013**

Members received details of the work undertaken by Internal Audit for the period 1<sup>st</sup> June to the 31<sup>st</sup> August 2013, together with an update on progress made against the 2013/14 Internal Audit Plan.

Members received a verbal updated on forms of Special Investigations outlined in the circulated report, and additionally, specific reference was made to Property Bay Wales.

Finally, the report contained details of current staffing levels and the National Fraud Initiative 2013/14.

**RESOLVED :** that the report be noted

5. **INTERNAL AUDIT SERVICE – ANNUAL REPORT FOR THE  
YEAR 31<sup>ST</sup> MARCH, 2013**

The circulated report contained details of the work undertaken during the Financial Year 2012/13, in comparison to the Internal Audit Plan. The performance figures for the Section for 2012/13 were shown as Appendix 1 to the circulated report. Members' attention was drawn to the issue of implementation of recommendations in respect of both the Creditors and Debtors System which was currently being addressed by the head of Financial Services, in conjunction with Internal Audit.

**RESOLVED:**

1. That the report be noted;
2. That a further presentation on E Procurement be submitted to a future meeting.

**CHAIRMAN**