

Time Commenced: 6.00pm  
Time Finished: 8.02pm

**AUDIT AND ACCOUNTS COMMITTEE  
27 JUNE 2012**

**Present:** Councillor Roberts – Chair  
Councillors Ashburner, Campbell, Davis, Harwood, Martin, Tittley  
and Troup

01/12 Appointment of Vice Chair

**Resolved to appoint Councillor Davis as Vice Chair for the ensuing  
Municipal Year.**

02/12 Apologies for Absence

There were no apologies for absence.

03/12 Late Items

There were no late items.

04/12 Declarations of Interest

There were no declarations of Interest.

05/12 Minutes

The minutes of the meetings held on 29 March 2012 were agreed as a correct record and signed by the Chair.

06/12 Training for Members Internal / External Audit

The Committee received training on Internal Audit / External Audit relationship.

07/12 Corporate Debt Strategy

The Committee considered a report which stated that the Council provided a wide variety of key services to its customers, citizens, businesses and communities and as a result was required to collect large sums of money.

The report introduced a Corporate Debt Strategy (CDS) which set out the approach to be taken by the Council in the collection of debt. This approach was based around overarching principles of consistency, transparency and

proportionality. Through the delivery of this strategy the Council would maximise collection of debt whilst minimising the costs associated.

## **Resolved**

- 1. To approve the Corporate Debt Strategy.**
- 2. To note the approach in communicating the detail of the Corporate Debt Strategy to the Derby Community Legal Advice Centre (CLAC) and Derby Advice.**
- 3. To delegate responsibility for the following functions to the Controls Board**
  - **The reviewing and revising of the Corporate Debt Strategy**
  - **Reviewing and revising all associated policies.**

08/12 Partnership Toolkit – Updated Action Plan

The Committee considered a report which stated that the Committee at its meeting on 1 December 2012 requested an updated action plan on the review of high and medium risk partnerships.

## **Resolved to note the updated action plan.**

09/12 Draft Statement of Accounts 2011-12

The Committee considered the draft statement of accounts for 2011/12.

## **Resolved to note the draft Statements of Accounts for 2011/12.**

10/12 Reporting on Waivers

The Committee considered a report which stated that there were a total of 8 waivers within the report.

Broken down by directorate we had

<b>Directorate</b>	<b>Number of Waivers</b>	<b>Approval route</b>		
		<b>Departmental</b>	<b>Urgent</b>	<b>Cabinet</b>
Neighbourhoods	2	1	1	0
Resources	3	2	1	
Children and Young People	3	1	2	0
<b>Total Number of Waivers</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>0</b>

- 1 of the waivers related to single (sole) supplier
- 4 of the waivers were approved under departmental authority and a further 4 under an urgent action

**Resolved to note the report.**

11/12      Effectiveness of Internal Audit

The Committee considered a report which gave an overview of the effectiveness of Internal Audit.

**Resolved to note the findings and the conclusion that the internal audit function was considered to be effective.**

12/12      Head of Internal Audit – Annual Audit Opinion 2011-12

The Committee considered a report which provided members with the Head of Governance and Assurance's opinion on the adequacy and effectiveness of the Council's internal control environment. The report provided details on the overall performance of the internal audit function for the period 1 June 2011 to 31 March 2012.

**Resolved**

- 1. To note the Head of Governance and Assurance's opinion on the internal control environment.**
- 2. To note the activity and performance of Internal Audit for the year.**

13/12      Annual Governance Statement 2011-12

The Committee considered a report which set out the draft Annual Governance Statement. This had been produced following the completion of the annual review of the Council's governance arrangements.

**Resolved to note the draft Annual Governance Statement.**

14/12      Governance Update

The Committee considered a report which provided an update on the developments being made within the Council's governance framework.

**Resolved to note the actions and the progress being made to enhance the governance framework.**

15/12      **Fighting Fraud Locally – The Local Government Fraud Strategy 2012**

The Committee considered a report which provided a synopsis of the strategy document co-ordinated by the National Fraud Authority (NFA) on tackling fraud in Local Government.

**Resolved to note the report.**

16/12      **National Fraud Initiative - Update**

The Committee considered a report which gave an update on the National Fraud Initiative.

**Resolved to note the activity undertaken and the future plans relating to the National Fraud Initiative exercise.**

17/12      **Internal Audit Plan 2012-13**

The Committee considered a report which stated that the CIPFA Code of Practice for Internal Audit in Local Government recommended that Internal Audit operate to an Audit Plan.

A fundamental role of Internal Audit was to provide members and senior management with independent assurance on the Council's overall control environment, comprising the systems of governance, risk management, and internal control and to highlight control weaknesses together with recommendations for improvement. The annual Audit Plan set out proposals on how this would be achieved in the year ahead.

The Audit Plan must incorporate sufficient work to enable the Head of Audit to give an opinion on the adequacy of the Council's overall control environment. Internal Audit must therefore have sufficient resources to deliver the Audit Plan.

The audit work planned for 2012/13 would inform the Head of Audit's opinion on the internal control environment that existed within the Council. The Head of Audit reports his overall opinion to the Audit and Accounts Committee on an annual basis.

**Resolved to approve the 2012/13 internal audit plan.**

Chair of the next ensuing meeting  
at which these minutes were signed