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## AUDIT COMMITTEE

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**MINUTES** of the Meeting held in the Committee Room - Swale House on Wednesday, 25 March 2015 from 7.00 - 7.42 pm.

**PRESENT:** Councillors Andy Booth (Vice-Chairman), John Coulter, Nicholas Hampshire, Harrison and Pat Sandle (Chairman).

**OFFICERS PRESENT:** Philippa Davies, Russell Heppleston, Zoe Kent, Mark Radford and Nick Vickers (Swale Borough Council) and Iain Murray and Trevor Greenlee (Grant Thornton).

**APOLOGY:** Councillor Nick Williams.

### 584 MINUTES

The Minutes of the Meeting held on 10 December 2014 (Minute Nos. 396 – 404) were taken as read, approved and signed by the Chairman as a correct record.

### 585 DECLARATIONS OF INTEREST

No interests were declared.

### Part B Minutes for Information

### 586 INTERNAL AUDIT OPERATIONAL PLAN 2015 - 16

The Internal Audit Manager introduced the report which sought Members' approval of the Internal Audit Operational Plan for 2015/16.

**Resolved:**

- (1) That the Internal Audit Operational Plan for 2015/16 be approved.***
- (2) That the longer term plan up to 2018/19 be approved in principle and noted that this will be subject to annual review and refresh.***

### 587 DRAFT INTERNAL AUDIT CHARTER

The Internal Audit Manager introduced the report which sought Members' approval of the revised Internal Audit Charter for 2015/16. He advised that it was good practice to have a charter for each partner, so that it could be tailor-made and enable more flexibility.

Members considered the partnership to be working well.

**Resolved:**

- (1) That the Internal Audit Charter 2015/16 be approved.***

**588 CERTIFICATION REPORT 2013 - 14**

Mr Trevor Greenlee (Manager, Grant Thornton) introduced the Certification Report 2013/14 which summarised the outcomes following the requirement to certify certain claims and returns by Swale Borough Council (SBC). He explained that in 2013/14 there was only one claim which required auditor certification at SBC and this was for the Council's claim for Housing Benefit Subsidy, based on total expenditure of £55.8million.

The Assistant Revenues and Benefits Manager gave an overview of the audit that had taken place from July to December 2014. She explained that procedures had been looked into, and further training had been provided. The Assistant Revenues and Benefits Manager explained that work was now being done at a slower pace, retaining still above average targets, and more checking was taking place. She further explained that if there was a specific area where errors were being made, this would be checked further; there would not be a percentage sample taken, but more focus instead on the areas where mistakes were made.

Members made the following comments: the Revenues and Benefits Department did an exceptional job; pleased with the steps that were being taken; and confident that the issues would be addressed.

In response to a question, Mr Greenlee advised that there were no financial implications from the errors made.

The Director of Corporate Services explained that specific claims were being targeted for improvement, and there had been early intervention with external audit which had been beneficial. He was assured with the measures that had been put in place for moving forward.

The Head of Finance was confident that the procedures were now in place to move forward.

***Resolved:***

***(1) That the Certification Report 2013/14 be noted.***

**589 AUDIT PLAN 2014 - 15**

Mr Iain Murray (Grant Thornton) introduced the Audit Plan 2014/15.

***Resolved:***

***(1) That the Audit Plan 2014/15 be noted.***

**590 AUDIT COMMITTEE UPDATE 2014 - 15**

Mr Greenlee introduced the report which set out progress in delivering the external auditors' responsibilities as SBC's external auditor.

**Resolved:**

**(1) That the Audit Committee update be noted.**

**591 AUDIT COMMITTEE WORK PROGRAMME**

Members referred to the Audit Committee Work Programme.

**Resolved:**

**(1) That the report be noted.**

Chairman

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All Minutes are draft until agreed at the next meeting of the Committee/Panel