

**BRECKLAND COUNCIL**

**At a Meeting of the**

**AUDIT COMMITTEE**

**Held on Thursday, 25 June 2009 at 10.45 am in  
Anglia Room, Conference Suite, Elizabeth House, Dereham**

**PRESENT**

Mr C.R. Jordan (Chairman)      Mr R.W. Duffield  
Mr R.G. Kybird                      Mrs L.H. Monument  
Mr D.S. Myers

**Also Present**

Lady Fisher

**In Attendance**

Robert Barlow                      - Assistant Director (Governance)  
Alison Chubbock                   - Accountancy Officer  
Mark Finch                           - Head of Finance  
Sandra C. King                      - Head of Internal Audit  
Elaine Wilkes                       - Senior Member Services Officer

**37/09 MINUTES**

A revised copy of the minutes was tabled which incorporated two minor wording amendments for the sake of clarity in Minute 26/09 – Follow-up of Agreed Actions arising from final Audit Reports – to read as follows:

Paragraph 6, page 2: “For the benefit of the new Members of the Committee ... and confirmed in the Internal Audit Contract. The Contract was explicit regarding the categorisation of recommendations and timeframes involved with regard to their implementation.”

Paragraph 1, page 3: “The Priorities were briefly described as follows ...

- High – Fundamental issues ... time for action if necessary.

Outstanding High Priority recommendations reflected in the Follow-up of Agreed Actions report needed to be taken forward to the Council’s Annual Governance Statement....”

The minutes, as amended, were confirmed as a correct record and signed by the Chairman.

**38/09 APOLOGIES**

Apologies for absence were received from Messrs. R. Childerhouse and P. Hewett.

**39/09 NON-MEMBERS WISHING TO ADDRESS THE MEETING**

The following persons were in attendance:

**Action By**

- Lady Fisher, Executive Member (Governance)
- Mr. R. Davies, Audit Commission (External Auditor)

**Action By**

**40/09 ANNUAL GOVERNANCE STATEMENT (AGENDA ITEM 6)**

The Head of Finance presented the report with the final draft of the Annual Governance Statement incorporating the amendments as discussed by the Committee at its meeting on 12 June 2009.

The Committee was pleased to note the amended document and

**RESOLVED** that the Annual Governance Statement be approved for inclusion in the Council's published financial accounts for 2008-09.

Mark  
Finch

**41/09 ANNUAL STATEMENTS OF ACCOUNTS (AGENDA ITEM 7)**

The Head of Finance presented the final draft Annual Statements of Accounts for 2008-09 for the Committee's approval in accordance with the Committee's delegated powers.

The Committee had reviewed the preliminary draft Statements in detail at its meeting on 12 June and invited any further written questions prior to this meeting. No questions had been received.

The accounts were prepared in accordance with the Code of Practice of Local Authority Accounting in the United Kingdom 2008: A Statement of Recommended Practice (SORP) and the main changes in the 2008 SORP were as set out in Appendix B of the Statements of Accounts, e.g. in relation to pension fund reporting and asset revaluations.

The glossary had been expanded to explain more of the technical terms used in the document, which it was hoped would assist those not familiar with accounting practices.

A Summary of the Accounts had also been added to provide a simplified version of the main document, which provided an overview of the position to help the general reader understand the accounts.

The Chairman felt it was understandable that no further questions had been raised as the Committee had considered the preliminary document in close detail at the last meeting. However, he explained that he had been asked by another Member of the Council whether Members would still have the opportunity to raise questions on the accounts at full Council.

The Assistant Director replied that the delegation of the approval of the Accounts to the Audit Committee recognised that a full Council meeting was not the ideal place at which to challenge and review the Accounts in detail, on a practical level and time to do the job justice. The Accounts would go to Council through the record of this meeting, at which time Members would have the opportunity to raise questions.

The Committee then went through the document page by page.

With regard to Note 9 – Pensions – the Assistant Director pointed out that

the basis of pension valuations for accounting purposes was different to that used by the Actuary in relation to an Authority's contribution rates.

It was noted that no questions in regard to the pension position had been raised with either the Chairman or the Head of Finance.

The Head of Finance explained that, upon the Committee's approval of the Accounts, the Chairman would be asked to sign the document to record the Committee decision.

It was also confirmed that there would be an external audit scrutiny carried out by the Audit Commission.

A correction to the spelling of the name Glitnir was made in Note 34 on page 60.

It was also noted that a further Governance report would be submitted to the Committee's next meeting in September cover any issues identified during the audit. The Auditor's report would be issued before the end of September. This would then be consolidated into the full published version.

**RESOLVED** that the Statements of Accounts for 2008-09 be approved.

**Action By**

Mark  
Finch

**42/09 EXCLUSION OF PRESS AND PUBLIC**

**RESOLVED** that under Section 100(A)(4) of the Local Government Act 1972, the Press and public be excluded from the meeting for the following item of business on the grounds that it involves the disclosure of exempt information under paragraph 1 of Part I of Schedule 12A to the Act.

**43/09 APPOINTMENT OF INDEPENDENT MEMBER OF THE COMMITTEE (AGENDA ITEM 8)**

The Chairman reported on the results of the interviews for the selection of an independent (non-voting) member of the Committee which had taken place prior to the meeting.

Three candidates had applied for the position, all of whom were of a high calibre, and the Chairman was pleased to announce that the successful applicant was Mr. Leslie Peacock of Scarning, Dereham. The Committee was accordingly asked to confirm his appointment.

**RESOLVED** that the appointment of Mr. Leslie Peacock as independent, non-voting member of the Committee be confirmed.

Mark  
Finch

**44/09 NEXT MEETING**

Arrangements for the next meeting on 11 September 2009 were noted.

The meeting closed at 11.45 am

CHAIRMAN