

## **Corporate Governance Committee – 26 July 2004**

Present: Councillor Williams (Chairman)  
Councillors Denington, Hall, Lisgo, Smith and Whitmarsh

Officers: Miss S Adam (Head of Resources), Mr C Gunn (Audit Manager),  
Mr P Carter (Financial Services Manager), Mr M Swallow (Group  
Accountant Corporate Finance), Mr G P Dyke (Member Services  
Manager) and Mrs D Durham (Member Services Officer)

(The Meeting commenced at 6.15pm).

### 6. Apologies/Substitutions

Apologies: Councillors Gill, Mrs Lewin-Harris and Prior-Sankey.  
Substitutions: Councillor Mrs Bryant for Councillor Mrs Lewin-Harris.

### 7. Minutes

The minutes of the meeting held on 8 July 2004 were taken as read and signed.

### 8. Internal Audit Plan 2004/05 – 2006/07

Reported that to ensure that the limited resources of the Internal Audit Section were used to the best advantage of the Council a three year Strategic Audit Plan had been developed for the period 2004/05 – 2006/07.

The Plan set out the scope, conduct and timing of internal audit work for this three year period it would be reviewed each year and amended to reflect changing needs and priorities. Details were submitted of the range of work to be undertaken together with the various elements used in the preparation of the Plan.

Consideration was given to other areas that the Committee felt should be covered by Value for Money Audits. A number of operational services were identified such as Members Training, Deane Building Design and Valuation, but it was felt that these would be more appropriately dealt with through the proposed Service Reviews. It was felt, however, that document production was an area that would benefit from a Value For Money Audit.

RESOLVED that the three year Strategic Audit Plan 2004/05 – 2006/07 be agreed. Subject to the addition of the document production service as an area to be covered by a Value For Money audit.

9. Statement of Accounts 2003/04

Reported that legislation required that the Statement of Accounts had to be approved by a resolution of a nominated Committee. The Council's Constitution gave this responsibility to this Committee.

The 2003/04 Accounts were subject to audit, which was currently being undertaken by the Audit Commission. The Accounts presented were therefore complete, subject to the Auditors Opinion.

The format of the Statement of Accounts complied fully with current local authority accounting arrangements. A new requirement was for the inclusion of a Statement of System of Internal Control, which had been signed by the Leader of the Council and the Chief Executive.

Following the conclusion of Audit, this Committee would be informed of any significant amendments arising. If there were no significant amendments, there would be no further report on the 2003/04 Statement of Accounts.

RESOLVED that:-

- a) The Statement of Accounts for 2003/04 be agreed;
- b) The following determinations be made in respect of the year ended 31 March 2004:-
  1. Section 42(2)(g)  
That £1,301,085 of expenditure for capital purposes, which was financed by grant, be capitalised.
  2. Section 56(i)  
That basic and supplementary credit approvals of £1,201,670 (after adjustment for capital grants received) be treated as authority to charge to capital accounts expenditure of that amount.
  3. Section 60(2)  
That £1,632,936 of useable capital receipts be applied to meet capital expenditure.
  4. Section 63(i)  
That £408,971 be put aside from the revenue accounts in 2003/04 as a provision for credit liabilities.

(The meeting ended at 7.15pm)