

## CHILTERN DISTRICT COUNCIL

### MINUTES of the Meeting of the AUDIT AND STANDARDS COMMITTEE held on 24 JANUARY 2019

**PRESENT:** Councillor D Phillips - Chairman

Councillors: A Bacon  
C Ford  
C Jackson  
R J Jones  
V Martin  
D Phillips  
C Wertheim

**APOLOGIES FOR ABSENCE** were received from Councillors J Gladwin, N Varley, E Jones and C Langley

#### 32 ELECTION OF CHAIRMAN FOR THIS MEETING ONLY

It was proposed by Councillor J Wertheim and seconded by Councillor C Ford that Councillor D Phillips be elected Chairman for the meeting.

#### 33 MINUTES

The Minutes of the meeting of the Audit and Standards Committee held on 11 October 2018 were approved by the Committee and signed by the Chairman as a correct record.

#### 34 DECLARATIONS OF INTEREST

There were no declarations of interest.

#### 35 REVIEW OF GUIDANCE ON DISPENSATIONS

There had been no requests for any changes to the Council's guidance on dispensations but it was good practise for a regular review to be held. There had been no new legislation to take into account and so no changes were proposed. A Member asked whether the policy would carry forward into the new Unitary Council and the monitoring officer advised that there would be a new code of conduct and associated policies including dispensations.

#### **RESOLVED**

**To note the information in the report.**

## **36 STANDARDS WORK PROGRAMME**

### **RESOLVED**

**That the work programme of the Standards Committee be agreed.**

## **37 INTERNAL AUDIT INTERIM PROGRESS REPORT 2018/19**

Chris Harris of TIAA presented the report. Three audits had been completed since the last Committee meeting and all had had a satisfactory outcome. Changes to the plan were listed on page 21 with some items being delayed to the following year. Risk Management was currently being looked at and training had been given on "Risk Management in a Changing Environment" for all middle managers. A report was likely to be ready for the next meeting.

It was asked why the HR Absence Management audit had been omitted and it was advised that there was a delay in the new system being installed and then it was omitted in error.

The new leisure centre would be included in the following years plan. It was asked whether the current leisure contract was reviewed and it was confirmed that the service was reviewed against the requirements of the existing contract

Members were particularly concerned about the Purchase Cards report which had a "reasonable" evaluation. It was felt that progress had been made but there were still risks associated with their use. As most purchases were small, it was queried whether the cards were needed. It was advised that the number of cards given out had been reviewed and the numbers seemed about right for efficient working. An audit was carried out annually and there was a high sample size taken, so that this was a deterrent. Councillors considered that the audit should be the last line of defence and that there should be other checks on the use of cards. The liability to pay the credit card bill was with CDC. Members requested more detail on the numbers of cards issued, the credit limits and what they were used for. This was promised for a future meeting.

### **RESOLVED**

**To note the report and request that a report on the payment card policy be brought to the Audit Committee.**

## **38 INTERNAL AUDIT ANNUAL AND STRATEGIC PLAN 2019-20**

This was reported to be the last Annual Plan brought to the Audit Committee for Chiltern District Council. The plan was designed for all work to be completed by the end of March 2020 with no carry forward.

It was asked what the Council's current creditor payment terms were. It was advised that the standard Government terms of 30 days apply but earlier payment was made if required.

With the major contracts underway and changes taking place, TIAA were asked if they had enough resource to do all the necessary audits and it was advised that they considered that they had.

### **RESOLVED**

**That the report be noted.**

## **39 INTERNAL AUDIT COMPARISON REPORT**

The report provided a comparison of assurance levels given over time, so that any trends arising can be noted. Some obsolete items had been removed and the overall content condensed. With regard to the Health and Safety concerns with the Waste Operator, it was advised that they had worked hard to rectify problems identified. Overall waste collection had changed from "substantial" to "reasonable" but the Committee were advised that this was a minor change.

### **RESOLVED**

**That the report be noted.**

## **40 FRAUD AND CORRUPTION UPDATE**

The meeting was advised that there were no new fraud issues that needed to be brought before the Committee and there were no questions.

## **41 AUDIT COMMITTEE WORK PROGRAMME**

It was advised that final figures would be produced and all internal audits complete by March 2020. Any outstanding recommendations would be passed over to the new Unitary Council to follow up as required.

The last set of accounts for Chiltern District Council would be signed off by the new authority.

**RESOLVED**

**That the Audit Committee Work Programme be noted.**

**The meeting ended at 7.15 pm**