

THE MINUTES OF THE MEETING
OF THE AUDIT SCRUTINY COMMITTEE
HELD ON TUESDAY 3rd JANUARY, 2006

Present: Councillor G Pinkney (Chair)

Councillors Mrs G Bleasdale, A Collinson,
R Davison, H High, Mrs M Nugent,
P Stradling

Also Present: Councillor D Myers – Executive Member for E-
Government and Scrutiny Liaison

Apologies: Councillor E Bell

1. **THE MINUTES OF THE LAST MEETING** held on 5th December, 2005, a copy of which had been circulated to each Member, were confirmed.
2. **THE MINUTES OF THE MEETING OF THE EXECUTIVE** held on 13th December, 2005, a copy of which had been circulated to each Member, were submitted.

RESOLVED that the information contained within the Minutes, be noted.

3. **PUBLIC QUESTION AND ANSWER SESSION**

There were no members of the public present.

4. **WORK PROGRAMME ISSUES**

(i) **Audit 2004/2005 - Audit of Financial Statements - Compliance with Statement of Auditing Standard (SAS) 610**

Consideration was given to a letter received from the Audit Commission in relation to the audit of financial statements in respect of the 2004/5 audit, a copy of which had been circulated to each Member.

The Head of Financial Management reported that the Statement of Auditing Standards (SAS) 610 required the external auditor to consider matters arising from the annual audit of the Council's financial statements and whether they should be included in a report to Members in their capacity "as those charged with governance".

He explained that the potential areas for the auditor to report on were:-

- (a) any expected modifications to the Auditor's report on the Council's statements;
- (b) non-trifling mis-statements that had not been adjusted by Officers following the audit;
- (c) material weaknesses in accounting and internal control systems;
- (d) qualitative aspects of accounting practice and financial reporting;

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- (e) matters required by other auditing standards to be reported to those charged with governance;
- (f) any other matters the Audit Commission wished to draw to the Council's attention.

The Audit Commission had completed the review of the statements for 2004/05 and it was pleasing to note that there were no matters to raise with Members under (SAS) 610.

The Head of Financial Management advised that this would now be reported to full Council for information.

RESOLVED that the information given, be noted.

5. COMMUNICATION AND PUBLICITY

There were no items to report.

CERTIFIED TRUE RECORD

CHAIR

DATE

JE/CS/COM/AUDIT/060101
5th January 2006