

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE HELD AT COUNTY HALL, LLANDRINDOD WELLS ON WEDNESDAY 13 MAY 2015**

**Present:** County Councillor A W Davies (Chair)  
County Councillors E R Davies, S C Davies, M J Jones, F Jump, P J Medicott, J G Morris, W D Powell, D Thomas, R G Thomas, J Van Rees and Mr J Brautigam (Independent Member)

**Officers:** Jane Thomas, Professional Lead Finance and Ian Halstead, Internal Audit Manager

<b>1.</b>	<b>ELECTION OF CHAIR</b>	<b>A37 – 2013</b>
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**RESOLVED that County Councillor A W Davies be elected Chair for the ensuing year.**

<b>2.</b>	<b>ELECTION OF VICE CHAIR</b>	<b>A38– 2013</b>
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**RESOLVED that County Councillor J G Morris be elected Vice Chair for the ensuing year.**

<b>3.</b>	<b>APOLOGIES</b>	<b>A39 – 2013</b>
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Apologies for absence were received from County Councillors L R E Davies, L Fitzpatrick, G G Hopkins, R H Mills and G Ratcliffe.

<b>4.</b>	<b>APPOINTMENTS TO WORKING GROUPS</b>	<b>A40– 2013</b>
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**RESOLVED that the following be appointed:**

**Finance and Performance Working Group – Chair, Vice Chair, Councillor T J Van Rees and Mr J Brautigam (Independent Member)**

**County Councillors G G Hopkins and L Fitzpatrick would be invited to join the Finance and Performance Working Group**

**Internal Audit Working Group – Chair, Vice Chair, Councillors E R Davies, S C Davies, F Jump, D Thomas and Mr J Brautigam (Independent Member)**

<b>5.</b>	<b>WAO – AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT</b>	<b>A41– 2013</b>
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**Document:**

- Draft response

**Issues:**

- Definition of 'materiality' to be clarified
- Include political pressures as well as organisational pressures etc

- Influence of officers or managers in Planning Applications should be covered by Code of Conduct and Planning Protocol. This request specifically relates to the Committee's opinion of the Financial Statements and Pension Fund
- The Whistleblowing Policy relates to internal management. All external contractors are required to report any suspicion of fraud to the Authority
- It is an offence not to disclose criminal activity
- The Audit Committee are satisfied with the information they are given
- The Internal Audit Working Group regularly receives information relating to fraud and this, if appropriate, can be escalated to the Audit Committee.
- Finance and Performance Working Group consider regular financial outturn and forecast reports and escalate to Audit Committee where appropriate
- Both Working Groups provide a summary report to Audit Committee

**Outcome:**

- The draft will be completed and circulated to Members for further comments
- The Chair be authorised to approve the final draft

A W DAVIES  
CHAIR