

MEETING OF AUDIT COMMITTEE
24 MARCH 2011

Minutes of the meeting of the Audit Committee of Flintshire County Council held in County Hall, Mold on Thursday, 24 March 2011.

PRESENT: Councillor I B Roberts (Chairman)

Councillors: G H Bateman, Q R H Dodd, B Mullin, M J Peers and P R Pemberton

ALSO PRESENT: Councillors K Armstrong-Braun, J B Attridge, M Bateman, H Brown, C Ellis, P G Heesom and H D Hutchinson

APOLOGIES: Councillor A M Halford and Mr Patrick Green of RSM Tenon Plc

IN ATTENDANCE:

Leader of the Council (Minute 62), Chief Executive, Head of Finance, Head of Legal & Democratic Services, Head of Internal Audit, Interim Benefits Manager (Minute 62), Interim Revenue & Benefits Manager (Minute 62) and Committee Officer

John Herniman, Steve Martin and Melanie Williams - Wales Audit Office

It was explained that the Chief Executive was unavailable but had agreed to join the meeting for a short period to enable him to respond to questions from Members on any agenda items in the interests of openness and transparency.

58. DECLARATIONS OF INTEREST

There were no declarations of interest.

Councillor Pemberton commented on the size of the agenda which he felt Members had been given insufficient time to consider. He felt that the statutory three working day despatch deadline did not take into consideration the size of agendas and adequate time for Members to give proper consideration to any lengthy papers. He also commented on the time and expense incurred in downloading the agenda for this meeting and proposed that future agendas allow for a minimum of five working days' notice and be limited to a maximum of six items per meeting.

The Chairman explained that agendas had been available for collection by Members on the morning of 18 March or via email (if requested) on that day and did not necessarily need to be downloaded. Having previously discussed this with the Head of Legal & Democratic Services and Head of Finance, he agreed that future agendas for Audit Committee would allow for five working days' notice but did not accept the proposal to limit agendas to six items as he felt this may be open to criticism.

The Chairman also took the opportunity to respond to criticism of himself by another Member in an email and said that as a working Member of the Council, he was not always available but that email contact could be made via Member Services. He also referred to criticism of officers and said that officers could not be held accountable for postal delays. In view of the size of the agenda, he agreed to a short recess later in the meeting and a decision would be taken at 1pm on whether to continue or adjourn and reconvene.

The Chairman explained his ruling not to accept an item on the agenda which had been submitted by Councillor Halford. The Head of Legal & Democratic Services pointed out that as this was not an urgent item it would have been inappropriate to accept it for inclusion on the agenda. He had written to Councillor Halford to explain this, adding that the item had been dealt with at a County Council meeting last year.

Councillor Dodd endorsed the view taken by the Head of Legal & Democratic Services and said that he found the chairmanship of the committee to be completely fair. Councillor Mullin echoed these comments.

RESOLVED:

That agendas for future meetings of Audit Committee be made available allowing for five clear working days' notice.

59. MINUTES

The minutes of the meeting of the committee held on 31 January 2011 were submitted.

Matters Arising

Minute 51 - Matters Arising from Previous Minutes (A D Waste)

In response to questions raised by Councillors Pemberton and Peers, the Head of Finance reported that the valuation cost of the company acquired was £28K and that the updated pension deficit figure was £121K.

In response to Councillor Dodd's suggestion that the monthly list of leavers be automatically sent to the Executive Member and relevant Overview & Scrutiny Chair, the Head of Internal Audit had discussed this with the Head of Human Resources & Organisational Development who had advised that this information would be available to view on the computerised system.

Minute 53 - Risk Management Update

Councillor Bateman referred to his question on gypsy and traveller encampments and asked if revenue was received for rents and Council Tax. The Head of Finance agreed to come back with a response.

Councillor Pemberton asked about indemnity insurance cover for Members. The Head of Legal & Democratic Services explained that this was a matter for County Council. A report had been received at the previous Council meeting but the item had been deferred to await further information from the insurance company. This had since been received and the item would be included on the agenda for the next Council meeting.

RESOLVED:

- (a) That the minutes be received, approved and signed by the Chairman as a correct record.
- (b) That the Head of Finance provide a response to Councillor Bateman's question on gypsy and traveller encampments.

60. MANAGEMENT OF INTERNAL AUDIT

A report was received to advise Members of the appointment of RSM Tenon to manage the Internal Audit service from 1 April 2011.

In reference to paragraph 5.01 of the report, Councillor Peers asked for clarification on the cost of the contract and how this compared to the previous year. The Head of Finance advised that the new contract was in the region of £80K which represented a slight increase from previous years, however she agreed to provide confirmation in writing to Members. She added that the tender process had been competitive and that a meeting with RSM Tenon Plc would take place in April to refresh the contract arrangements.

Councillor Dodd said that it should be made clear that the contract value figure for RSM Tenon Plc was for services provided by several employees and not just the Head of Internal Audit.

RESOLVED:

- (a) That the report be noted.
- (b) That the Head of Finance write to Members to provide clarification on costs of the current and previous contract.

At this point in the meeting, the Chief Executive was in attendance to provide responses to queries on all agenda items. These are included under the individual agenda item headings.

61. ANNUAL IMPROVEMENT REPORT BY THE AUDITOR GENERAL FOR WALES

Mr Steve Martin from the Wales Audit Office presented the report to advise Members of the Council's first new style Annual Improvement Report published by the Auditor General for Wales and to note and agree the Council's response.

He detailed the key considerations in the report and highlighted the recommendations shown on page 23 including two additional proposals. The proposals for the coming year would be reported to the meeting in June.

The Head of Legal & Democratic Services delivered a presentation on the key proposals and contents of the Annual Improvement Report.

Earlier in the meeting, the Chairman had referred to paragraph 100 of the Annual Improvement Report which highlighted the lack of regular reporting arrangements for Clwyd Theatr Cymru.

The Chief Executive had explained that Theatr Clwyd had traditionally operated as a quasi-independent body but that in financial and legal terms was under responsibility of the Council with a separate governance Board which included Council Members. The theatre was funded via the Arts Council of Wales (60%) with the remaining 40% from Flintshire County Council which represented a unique arrangement in Wales. The theatre had been included in the portfolio of the Executive Member for Regeneration & Tourism and although performance was good there was a need for more in-depth reporting to the Authority. A Board meeting was due to be held to discuss twice yearly reports to Overview & Scrutiny and Executive and the theatre was also expected to work with the Authority in identifying efficiencies.

Paragraph 75 of the Annual Improvement Report indicated that children from poorer families generally recorded a below average level of educational attainment. As a low proportion of pupils in Flintshire were entitled to school meals, the report indicated that educational attainment should be above the Wales average. Councillor Peers asked if there was any evidence to support this statistic and show that ability was adversely affected. The Chief Executive explained that the indication of free school meals was a long-established proxy indicator which also affected the funding formula from the Welsh Assembly Government (WAG) to Councils.

Councillor Dodd referred to paragraph 22 about the lack of publication of the Council's priorities and paragraph 46 about allocation of Social Workers to looked after children. Mr Martin explained the need to demonstrate clear consultation on the Council's priorities including agreement by full Council. The second comment was in response to a CSSIW review where resource issues would need to be addressed by Social Services Heads. In response to Councillor Dodd's question about the format of the report, Mr Martin explained that this differed according to the audience and that greater detail may be provided to subject areas in the accompanying document to future reports. Mr Herniman explained the need for a consistent format for all Welsh Local Authorities which was also understandable to the public.

Councillor Dodd queried paragraph 113 which indicated some weaknesses in the Public Protection service. Mr Martin said that he had discussed the details with the Director of Environment and management team who had accepted the points made. He advised that the section was experiencing problems in meeting the statutory inspection framework but was pleased to report that resources were

being targeted better. As Chair of the Environment Overview & Scrutiny Committee, Councillor Peers pointed out that a quarterly performance report on the Public Protection service had been received at the last meeting which had indicated significant improvements in the reporting mechanism. He added that the Environment Overview & Scrutiny Committee had been satisfied that the Public Protection service had made vast improvements since the previous performance report was received.

Councillor Mullin referred to Appendix 3 of the Annual Improvement Report which indicated that the 'political position remains fragile' and asked for further clarification. Mr Martin referred to the multi-party position in Flintshire and changing Members in addition to some communication issues. He added that this was not criticism but merely a statement of contrast.

Councillor Peers commented that the report was well presented and easy to follow. He referred to his earlier question to the Chief Executive about the link between free school meals and educational attainment and also to the Chairman's question about Theatr Clwyd. He questioned risks associated with some assumptions made in the revised Waste Strategy (paragraph 105) and whether progress was still being made against statutory requirements in view of delays in the adoption of the UDP (paragraph 107).

Mr Martin stated that the link to free school meals was an accepted proxy indicator based on WAG forecast on level of attainment. The Wales Audit Office had questioned the lack of regular reporting and accountability procedures for Theatr Clwyd, however arrangements were now in place. On the Waste Strategy, he explained that this was not a criticism as all Local Authorities needed to make assumptions based on medium and long term developments in waste which would need to be monitored. He said that the Wales Audit Office had to report on the UDP as a statement of fact and therefore he was unable to confirm whether the process was on track.

In response to a question from Councillor Pemberton, Mr Martin said that one of the main issues for all Local Authorities was the need to maintain pace with any changes, to work more efficiently and clarify priorities whilst not losing sight of statutory responsibilities.

Councillor Bateman asked if there were any concerns on helping children and young people develop skills (paragraph 90). Mr Martin explained that this was one of the areas covered by the Estyn inspection and therefore was not covered in-depth by the Wales Audit Office, however there was no implied criticism in this area and more detail would be available in the next report, in particular for 14-19 education.

Councillor Dodd referred to paragraph 87 on transforming 14-19 education and stated that he did not share the optimism of Wales Audit Office as 16-19 education had been an issue for many years.

RESOLVED:

- (a) That the report be noted and that the Council's response be received and agreed.

At 11.30am, the meeting was adjourned for five minutes and then reconvened.

62. AUDIT OF 2009/10 HOUSING AND COUNCIL TAX BENEFITS SUBSIDY CLAIM AND 2008/09 OVERPAYMENT REPORT

The Head of Finance introduced the report to inform the committee of matters arising from the 2009/10 audit of the benefits subsidy claim, management actions taken to respond to these matters and to table the Wales Audit Office (WAO) report detailing all conclusions from the Audit and of matters included in their report to Department of Work & Pensions (DWP). The aim of the report was also to inform committee of matters arising from a review in 2008/09 of Flintshire County Council's Housing and Council Tax Benefit Overpayments function, management action taken to respond to these matters and to table the WAO report detailing all conclusions from the review.

In presenting the report, the Head of Finance stated that the report had identified significant weaknesses which required addressing. As Head of Service she gave an apology and said that the matter was being treated very seriously giving assurance that actions were being put in place to address these weaknesses as soon as possible. In order to do this, officers were working with a number of agencies including WAO, DWP and the Internal Audit section. The recommendations made by WAO had been accepted, some of which had already been implemented.

The Head of Finance stressed that there would be no effect on entitlements/benefits to customers and explained the context behind the report, referring to the strict guidelines set by the DWP and the number of employees dealing with benefits for around 14,000 customers each year. In dealing with a significant number of claims per year, it was inevitable for any Local Authority to incur errors and this was recognised by DWP. It was explained that the Council paid out benefits of some £40m per annum and received a subsidy from DWP which included an incentive for accuracy. The Authority had received the incentive subsidy in previous years but had failed to maximise this for 2008/09 and 2009/10. The Head of Finance went on to explain the potential financial implications of the subsidy incentive loss and the failure to secure rent officer determinations. The subsidy claim for 2009/10 had been submitted to DWP along with a letter of mitigation. The actual financial implications would not be known until discussions with DWP had been finalised. Progress on action plans for improvements to processes and controls would be reported to Audit Committee, however performance issues would be referred to the Corporate Resources Overview & Scrutiny Committee.

Mr Herniman confirmed that progress had already been made on some of the 16 recommendations and that these would continue to be monitored.

The Leader of the Council was then invited to make comments. He stated that this was a technical matter which was complex and therefore difficult to understand. He thanked the WAO officers for their report and said that rather than trying to seek blame the intended course of action was to accept the problems and try to resolve them to ensure there was no repeat.

The Chairman asked if the officers were satisfied that systems were now in place. The Interim Revenue & Benefits Manager was confident that there would be no reoccurrence going forward, adding that some issues had been dealt with and some were to be undertaken.

Earlier in the meeting, Councillor Pemberton had asked what the actual net liability the Authority expected to face for 2008/09 and 2009/10 and whether it was possible to calculate the net amount lost over these claims for the previous four years up to 2008/09. The Chief Executive said that the Head of Finance would address these queries but assured Members that there would be no reoccurrence of anything on this scale in the future. The Head of Finance advised that the Council had not lost the subsidy incentive for 2006/07 and 2007/08 but instead had gained £102K and £145K respectively.

The Chief Executive commented on local press coverage on this item. He said that the Head of Finance would cover the report in detail but that he would be able to respond to any additional questions. He explained that this issue was not about individual incompetence but was due to failures in the technical processes which needed to be improved.

Councillor Bateman referred to paragraph 13 of Appendix B 'Housing and Council Tax Benefit Overpayments' about discrepancies with the Overpayments Policy and asked why this had not been picked up by the previous Auditors. Mr Herniman referred to concerns that some employees were not aware of the policy and suggested that this may have contributed to the errors made. He explained that audits were carried out on a sample basis and therefore the outcome was dependent on the sample provided. Councillor Bateman also referred to paragraph 29 indicating that Housing and Council Tax Benefit overpayments had been higher for 2007/08. Mr Herniman said that although the figure for 2008/09 had shown a slight improvement this was still considerably higher than the majority of Local Authorities in Wales.

Councillor Mullin sought clarification on the situation with overpayments from 2009/10. The Interim Revenue & Benefits Manager clarified that where overpayments had occurred, officers would have discussed this with the individual at the time and come to an arrangement. Ms Williams (WAO) added that these were not new overpayments: they would have been dealt with in the normal way but had been misclassified in the claim to DWP.

Councillor Pemberton shared concerns with the process and suggested that DWP officers could be available in Local Authorities to authorise applications. He also raised concerns about the cost of resolving the problems including ongoing training of employees. Mr Herniman agreed that this was a complex system with frequent updates and that the DWP gave authorisation to Councils to administer

with little scope. The Head of Finance added that the DWP provide guidelines but do not provide officers. The cost to the Council was due to failings in the processes over the past two years which required urgent action to resolve.

Councillor Peers asked about the role of Internal Audit and referred to the comments on improvements needed in staff training and internal quality assurance checks in paragraph 50. In relation to the comment that 'The Service suspended targeted checking because of workload pressures', he asked if the WAO considered this to be a significant failing. Mr Herniman said that some coverage of Benefits had been included in the Internal Audit Strategy. In relation to the latter question, he felt that this had probably contributed to some of the errors.

In response to a further question from Councillor Peers, the Head of Finance said that the WAO comments were an analysis of a series of events over a number of years which were only now coming to the fore. She advised that decisions made to suspend processes due to workload pressures had been taken by people no longer employed at the Council and that the WAO had identified a lack of service reporting to Council on issues within that service.

The Head of Internal Audit commented that while the Internal Audit section had done some work on benefits they had not looked at subsidy claims as this was covered as part of the external audit. However, Internal Audit would be involved in helping the Benefits section to put into place relevant systems and controls.

The committee agreed with Councillor Peers' proposal that the item be included on Audit Committee agendas for the foreseeable future to receive regular progress reports.

The Chairman took the opportunity to thank the officers from WAO and the Benefits section for their efforts to help resolve the issues.

RESOLVED:

- (a) That the report be noted including management actions taken and planned.
- (b) That the management response to the recommendations be noted.
- (c) That the item be included on Audit Committee agendas for the foreseeable future to receive progress reports.

63. FINANCIAL PROCEDURE RULES

A report of the Head of Finance was received to provide Audit Committee with the proposed updated Financial Procedure Rules (FPRs) following the fourth annual review and to seek a recommendation to County Council, scheduled for 19 April 2011.

RESOLVED:

That the updated Financial Procedure Rules, as detailed in Appendix A to the report, be approved and recommended for submission to County Council on 19 April 2011.

64. THE IMPLEMENTATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

A report from the Head of Finance was received to provide Members with a further progress update in respect of the move towards preparing the statutory Statement of Accounts on an IFRS basis, with effect from 2010/11.

On the WAO letter, Councillor Peers referred to the third bullet point which indicated the lack of a central system for holding staff leave and flexi-time information and asked if work was being done to address this. The Head of Finance said that temporary arrangements were currently in place but it was her understanding that this would be included on a permanent basis in one of the modules of the integrated HR/Payroll system, however this had not yet been implemented.

RESOLVED:

That the report be noted.

65. TREASURY MANAGEMENT UPDATE

A report was received from the Head of Finance to provide an update on matters relating to the Council's Treasury Management Policy, Strategy and Practices.

Councillor Peers gave positive feedback on the Treasury Management training which had taken place in January and agreed that this should be an annual event.

Councillor Bateman asked if the amount invested with Landsbanki had been written off. The Head of Finance advised that £3.7m had been invested with Landsbanki and explained that some test cases had been held in February with the outcome expected in April. For accounting purposes, it was estimated that 83% of the total investment would be returned and that the 2010/11 budget had allowed for the remaining 17% loss. It was also explained that these investments had been frozen with no interest received.

Councillor Peers questioned the location of Svenska Handelsbanken and asked if these were safe investments. The Head of Finance suggested that the bank was located in Sweden but would confirm this. She explained that all money was invested in accordance with the Treasury Management Policy Statement which had been approved by Members, however nothing could be deemed absolutely safe due to the banking crisis. As discussed at the training session, the

difficulty was finding places to invest on a short-term basis to avoid losing income from the revenue account whilst balancing risk and return.

RESOLVED:

- (a) That the report be noted.
- (b) That the Head of Finance clarify the location of Svenska Handelsbanken.

66. CONTROLS AROUND THE USE OF CONSULTANTS

The Head of Internal Audit presented the report to inform Members of the review carried out by Internal Audit on the systems and controls around the Council's use of consultants.

It was explained that a significant amount of work had been undertaken on this item since the initial report received in September 2010. Page 1 of the Internal Audit report indicated the costs per Directorate for work carried out using consultant codes during the first six months of 2010.

Earlier in the meeting, the Chief Executive had thanked the Head of Internal Audit for the report which had been instigated following a request by Councillor Halford and commissioned by the Chief Executive. In considering the report, the Chief Executive asked Members to separate the process of control for assessing value for money from views on the number and cost of consultants. He pointed out that consultancy costs in Flintshire were not excessive compared to other Local Authorities however one of the budget areas would be to explore efficiencies and establish greater control.

Councillors Bateman and Peers requested a breakdown of the 71 consultants in the Environment Directorate. The Head of Internal Audit explained that the figures had been taken from the general ledger. It had been shown in the previous report that errors of coding had arisen so that these figures may include other work. The recommendations in this report were intended to remedy this. The figures from the previous report, also given in this report, were more accurate.

Councillor Dodd asked if the work of barristers was included. The Head of Legal & Democratic Services replied that he had not been involved in this particular report but that he felt it was unlikely from the figures quoted.

In response to a query from Councillor Bateman, the Head of Internal Audit explained that the definition of consultant in the procedure rules did not match with that of a retained consultant. He stated that the thrust of the report was for better management information and better controls over the use of consultants, however the first obstacle was defining a consultant.

Councillor Bateman commented on officers who had left the Authority and returned on a consultancy basis, however the Head of Internal Audit was not aware of any specific examples of this.

The Head of Finance commented that to make sense of consultancy costs, the recommendations needed to be actioned and that the start of the new financial year would provide a good opportunity to move forward. She suggested that officers could bring back a progress report on the better use of resources at a future meeting and that if Members had any particular areas of concern these could be addressed individually.

The Head of Internal Audit added that the recommendations contained in the Action Plan included implementation dates in April and June 2011 and would be tracked. The report had also been considered and accepted by the Corporate Management Team.

Councillor Mullin agreed with officers' comments and felt there was no benefit to analysing what had been spent in the past. Councillor Peers referred to some of the recommendations identified in the Action Plan which raised concerns about the process and said he hoped that the recommendations would be carried out and a progress report received by the Committee.

The Chair asked Members if they wished to accept the report and receive an update at the June meeting or to receive further detail on past consultants used while taking account of the amount of work involved.

Whilst Councillor Peers stressed the importance of looking at controls rather than activities, he wished to receive a breakdown of use of 71 consultants in the Environment Directorate. Councillor Dodd felt that further information should only be provided on any improvements not implemented but wished to also receive further details on the 23 consultants in Corporate Strategy.

The committee agreed with Councillor Peers' proposal that the committee note the report but request further information as to the position in each of the Directorates. The Head of Internal Audit agreed to provide a breakdown of the figures shown with the caveat that all may not meet the definition of consultant.

RESOLVED:

- (a) That the committee note the results of the work carried out on the controls around the use of consultants.
- (b) That further information on the use of consultants in each of the Directorates be provided whilst allowing for any which may not meet the definition of consultant.

67. INTERNAL AUDIT STRATEGIC AND OPERATIONAL PLAN

The Head of Internal Audit introduced the report to present the proposed Internal Audit Plan for the three year period 2011/12 to 2013/14 for Members' consideration.

Councillor Peers pointed out that there was no timetable order for audits taking place. He referred to weaknesses in the Public Protection Service identified

in the Annual Improvement Report mentioned earlier in the meeting and suggested that Ref CD02 could be scheduled early into the Plan to support the improvements noted by the Environment Overview & Scrutiny Committee.

The Head of Internal Audit stated that the next stage of the process was to plan in detail the dates for each project. Estimated days to complete each audit were shown in the report although these could be adjusted according to what was found during the audit and progress was monitored. It was noted that 100 days had been allocated for ad-hoc requests and these could be used to increase capacity for particular audits if necessary.

Mr Herniman referred to 'Regulatory requirements for internal audit coverage' on Page 1 of the Strategy and explained that he was working with the Head of Internal Audit on this.

RESOLVED:

That the report be noted and approved.

68. CIPFA CODE OF PRACTICE FOR INTERNAL AUDIT

A report was received to inform Members of the level of compliance of the Internal Audit section with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Internal Audit in Local Government in the UK.

In response to Councillor Peers' query on paragraph 2.02 of the report, the Head of Internal Audit clarified that this was a self-assessment checklist which fed into the WAO review of Internal Audit.

RESOLVED:

That the report be noted.

69. AUDIT COMMITTEE SELF ASSESSMENT

A report was received to request Members and statutory officers to complete the accompanying self-assessment as part of the preparation for the Annual Governance Statement 2010/11.

RESOLVED:

That the committee agree on the completion of the questionnaires, with the results to be reported back to the next meeting.

70. OPERATIONAL AUDIT PLAN AND RECOMMENDATION TRACKING

The Head of Internal Audit introduced the report to inform Members of the revised operational plan for the remainder of the financial year. The report included a copy of the Plan, a summary of the changes from the original Plan

including amendments reported to previous Audit Committee meetings and current recommendation tracking since the previous Audit Committee meeting.

Councillor Peers referred to an audit on telephony deferred to April/May and suggested that this could be further deferred to take into consideration the new Streetscene Contact Centre single telephone number (701234) which was due to be implemented. This was noted by the Head of Internal Audit.

RESOLVED:

That the report be noted and the amended Operational Plan approved.

71. FINAL REPORTS AND PERFORMANCE INDICATORS

The Head of Internal Audit introduced a report to inform Members of final reports issued since the last Audit Committee meeting including Directorates' and Internal Audit's performance for responses against targets.

Councillor Peers commented on the suggested protocol to define Members' involvement with Section 106 Agreements and queried some levels of assurance shown on page 427. The Head of Internal Audit explained that the protocol was about the Council's involvement with S106 Agreements including Member training and involvement to demonstrate better controls and clear audit trails. In response to a question from Councillor Bateman about S106 monies, the Head of Finance advised that these were kept separately in a central holding account. On levels of assurance, it was explained that 'N/A' was marked against advisory, non risk-based audit reports and that where follow-up reports had been marked 'good' an explanation was provided on page 428.

Councillor Peers also referred to the summary of findings for Children's Services Taxis and questioned the safeguards in place to ensure CRB checks were carried out on taxi drivers. The Head of Internal Audit confirmed that private hire drivers were subject to enhanced CRB checks and that no issues had been found. He added that it was the responsibility of the hire operators to ensure their drivers were checked.

RESOLVED:

That the report be noted.

72. INVESTIGATIONS PROGRESS REPORT

A report was received from the Head of Finance to outline ongoing proactive counter fraud work and reactive investigative work.

The Head of Internal Audit referred to paragraph 3.05 on the 35 cases that were investigated and pointed out that this should indicate that nine claimants had been prosecuted, not nine officers.

Paragraph 3.06 referred to findings on an after-school club. Councillor Peers asked if Lifelong Learning had written to all schools to advise that after-school clubs were subject to audit. The Head of Internal Audit said that this may have been done but would check.

RESOLVED:

That the report be noted.

73. DURATION OF MEETING

The meeting commenced at 10.00am and finished at 1.35pm.

74. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

There were two members of the press present.

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Chairman

SUMMARY OF DECLARATIONS MADE BY MEMBERS
IN ACCORDANCE WITH FLINTSHIRE COUNTY COUNCIL'S
CODE OF CONDUCT

AUDIT COMMITTEE	DATE: 24 MARCH 2011
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MEMBER	ITEM	MIN. NO. REFERS
NO DECLARATIONS WERE MADE		