

# CITY AND COUNTY OF SWANSEA

## MINUTES OF THE AUDIT COMMITTEE

HELD AT COMMITTEE ROOM 5, GUILDHALL, SWANSEA ON  
TUESDAY, 14 JUNE 2016 AT 2.00 PM

### **PRESENT:**

#### **Councillor(s)**

C Anderson  
L James  
D Phillips  
T M White

#### **Councillor(s)**

T J Hennegan  
J W Jones  
R V Smith

#### **Councillor(s)**

P R Hood-Williams  
P M Meara  
L V Walton

**Independent Member:** - Mr A M Thomas

#### **Officer(s)**

Paul Beynon  
Tracey Meredith  
Ben Smith  
Richard Rowlands  
Jeremy Parkhouse

Chief Auditor  
Deputy Head of Legal / Deputy Monitoring Officer  
Chief Finance / Deputy 151 Officer  
Business Performance Manager  
Democratic Services Officer

#### **Also Present:** -

Geraint Norman                      Wales Audit Office  
David Williams                        Wales Audit Office

#### **Apologies for Absence**

Councillor(s): R A Clay and C Thomas

### **1 ELECTION OF CHAIR FOR THE 2016-2017 MUNICIPAL YEAR.**

**RESOLVED** that Mr A M Thomas be elected Chair for the 2016-2017 Municipal Year.

**(Mr A M Thomas presided)**

### **2 ELECTION OF VICE-CHAIR FOR THE 2016-2017 MUNICIPAL YEAR.**

**RESOLVED** that Councillor L James be elected Vice-Chair for the 2016-2017 Municipal Year.

### **3 DISCLOSURES OF PERSONAL AND PREJUDICIAL INTERESTS.**

In accordance with the Code of Conduct adopted by the City and County of Swansea, no interests were declared.

4 **MINUTES.**

**RESOLVED** that the Minutes of the Audit Committee held on 19 April 2016 be approved as a correct record, subject to the following amendment: -

Minute No.77 – Wales Audit Office – City and County of Swansea Pension Fund 2016 Audit Plan – Paragraph 2, sentence 2 – replace 'my' with 'his'.

The Chief Auditor reported that details regarding DWP crime detections were available on the GOV.UK website. He stated that during 2015/16 there had been a decrease in Housing Benefit overpayments from 5.3% to 5.2%, but fraud had risen from 2.4% to 3%. He added that there were no details regarding prosecutions.

5 **AUDIT COMMITTEE TRAINING.**

The Chief Auditor circulated the Knowledge and Skills Framework for Audit Committee Councillors published by CIPFA. He outlined that the Democratic Services Committee had resolved that training for Councillors sitting on the Audit Committee was mandatory and highlighted the core areas of knowledge as follows: -

- Organisational Knowledge;
- Audit Committee Role and Functions;
- Internal Audit;
- Governance;
- Financial Management and Accounting;
- External Audit;
- Risk Management;
- Counter Fraud;
- Values of Good Governance.

In addition, he outlined the core skills required by Councillors as follows: -

- Strategic Thinking and Understanding of Materiality;
- Questioning and Constructive Challenge;
- Focus on Improvement;
- Able to Balance Practicality against Theory;
- Clear Communication Skills and Focus on the Needs of User;
- Objectivity;
- Meeting Management Skills.

The Committee received the following presentations: -

- Internal Audit and Governance – Paul Beynon, Chief Auditor;
- Standards in Public Life – Tracey Meredith, Deputy Monitoring Officer;
- Role of the Wales Audit Office and the Audit Committee – Geraint Norman and David Williams, Wales Audit Office;
- Financial Management and Accounting – Ben Smith, Chief Finance / Deputy Section 151 Officer.

Minutes of the Audit Committee (14.06.2016)  
Cont'd

The training presentations regarding risk management and counter fraud were deferred to a future Audit Committee meeting.

The meeting ended at 4.17 pm

**CHAIR**