

Swindon Borough Council

Audit Committee

Tuesday, 26 January 2010

Committee Room 6, Civic Offices, Swindon

At 6.00 p.m.

Conservative Councillors

Michael Dickinson
(Chair)
Nick Martin
Mary Martin
Eric Shaw
Peter Stoddart

Labour Councillors

Des Moffatt (Vice-
Chair)
Steve Allsopp

Committee Officer: Steve Jones (01793 463602)

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AGENDA

1. Apologies for Absence

2. Declarations of Interest

Members are requested at the start of the meeting to declare any known interests in any matter to be considered, and are reminded that any such interest should also be declared at the start of an item or during any discussion of the matter concerned.

3. Public Question Time

See explanatory note below. Please phone the Committee Officer whose name and number appears at the top of this agenda if you need further guidance).

4. Minutes (Pages 1 - 4)

To receive the minutes of the meeting held on 24 November 2009

5. Update on progress of Internal Audit's review of the Payroll system (HIA-CE) (Pages 5 - 6)

6. Risk Management Status Update (GDBT) (Pages 7 - 16)

7. Work undertaken by other Committees (HIA-CE) (Pages 17 - 26)

8. External Audit Progress Report and Briefing Note (Pages 27 - 36)

9. **Strategic Fraud Update** (HIA-CE) (Pages 37 - 50)
10. **Anti-Fraud & Corruption Strategy and Whistleblowing Procedure** (DLDS-B), (HIA-CE) (Pages 51 - 86)
11. **Head of Internal Audit Update** (HIA-CE) (Pages 87 - 100)
12. **Internal Audit reports identifying significant risk or 'of concern'** (HIA-CE) (Pages 101 - 128)

Date of Despatch: 19 January 2010

Key:

GDBT - Group Director: Business Transformation
HIA-CE - Head of Internal Audit
DLDS-BT - Director of Law and Democratic Services: Business Transformation

Public Question Time - Swindon Borough Council is committed to increasing its accountability to the public and to promoting active citizenship. Up to 15 minutes will be allowed at the start of all Council meetings for questions to the Chair from members of the public about the work of the Committee (except for confidential matters and specific planning applications). Questions must be relevant, clear and concise. Because of time constraints Public Question Time is not an opportunity to make speeches or statements. Prior notice of a question to the Director of Law and Democratic Services is desirable - particularly if detailed background information is needed.

Access Arrangements – The Venue is wheelchair accessible and an infrared receiver hearing system is provided. If you would wish to attend the meeting but have any special requirement to enable you to do so please contact the Committee Clerk above, as soon as possible prior to the date of the meeting.

If you would like to receive any of the pages contained in this agenda in a larger print size please contact the Committee Officer whose name appears on the first page of this agenda.

The Audit Committee - Terms of Reference

(the complete terms of reference and programme of activity for the Audit Committee are set out in Minute 61 of the meeting of the Audit Sub-Committee held on 25 January 2006)

To provide independent assurance to the Council on the following responsibilities:

- (i) the effectiveness of the Council's risk management, internal control and its overall assurance framework;
- (ii) the effectiveness of the Council's financial and non-financial performance to the extent that it might impact upon (i) above;
- (iii) the performance of the Council's Internal Audit section;
- (iv) the receipt and review of External Audit reports and liaison with external auditors on significant matters identified, and
- (v) advise upon and/or review the effectiveness of any other matters referred to

the Audit Committee by the Cabinet, the Overview and Scrutiny and Regulatory Committees.