

**To: All Members of the County Council  
All Chief Officers**

**From COUNTY SECRETARY'S  
DEPARTMENT**

**Ask for** Ron Coxall  
**Ext** 5540  
**Minicom** 6611  
**My Ref** RNC/sk  
**Your Ref**

---

**AUDIT COMMITTEE  
12 DECEMBER 2000**

**MINUTES**

**ATTENDANCE**

**MEMBERS OF THE COMMITTEE**

N K Brook, F J Escott, G L Francis, A Kilkerr, D E Lloyd, R Sanderson (Chairman),  
R J Smith (for M Wilson)

Upon consideration of the agenda for the Audit Committee meeting on 12 December 2000 as circulated, copy annexed, action was taken or decisions were reached on individual items as recorded below:

**AGENDA PART 1**

**MINUTES**

The minutes of the meeting of the Committee held on 10 October 2000 were confirmed.

**1. DISTRICT AUDIT MANAGEMENT LETTER 1999/2000**

The Committee received the District Auditor's Management Letter covering the year 1999/2000.

The District Auditor, Mick West, reported that there had been a challenge to the Accounts by two members of the public relating to expenditure on public rights of way. The Audit could therefore not be concluded until that issue was resolved, so certification of the accounts would be delayed.

The District Auditor (DA) undertook to report back to the Committee once that challenge was resolved. He also agreed to report back on progress made on the key issues identified in the letter.

The officers were asked to report back on how they have responded to the issues identified. The Lead Officer undertook to ensure that the Children, Schools and Families Select Committee were made aware of the DA's comments (in paragraph 36 of his letter) about accuracy in forecasting pupil numbers.

The Committee thanked the DA for his report. On a personal notes they noted that Mick West was moving on from Hertfordshire having been the DA for the previous 7 years. They thanked him for all his work on Hertfordshire's behalf during that time and wished him well for the future.

## 2. INTERNAL AUDIT PROGRESS REPORT

The Committee received a report from the Chief Internal Auditor on how concerns addressed in his 1999/2000 Report were being addressed.

They asked for more details (as part of the Annual Report for 2000/2001) on how the issue of reconciliation of rolled over payroll control account balances was being dealt with.

## 3. FUTURE WORK PROGRAMME

The following programme was agreed:-

<u>Committee date</u>	<u>Items</u>
27 March 2001	<ul style="list-style-type: none"> <li>• New Code of Audit Practice for external audit</li> <li>• District Audit Planning Memorandum 2000/2001</li> <li>• District Audit Management Letter 1999/2000: officer response / progress report from DA</li> <li>• Draft Internal Audit Plan 2001/2002</li> </ul> <p>Contract Monitoring:-</p> <ul style="list-style-type: none"> <li>• Mouchel Consulting Ltd (Environment)</li> <li>• Zurich Municipal (Corporate)</li> </ul>

26 June 2001	<ul style="list-style-type: none"> <li>• Annual Internal Audit Report 2000/2001 (including further detail re: reconciliation of rolled over balances in payroll accounts - issue identified in 1999/2000 Annual Report)</li> <li>• Risk Management</li> </ul> <p>Contract Monitoring:-</p> <ul style="list-style-type: none"> <li>• David Webster Ltd (Environment)</li> <li>• Turning Point (Social Services)</li> </ul> <p>(note: see minute of agenda part 2 - item 1 for additional item about future contracts for fuel and heating oil supply)</p>
September/October 2001	<ul style="list-style-type: none"> <li>• Contract monitoring items</li> </ul>
December 2001	<ul style="list-style-type: none"> <li>• District Audit Management Letter 2000/2001</li> <li>• Contract monitoring items</li> </ul>

**AGENDA PART 2 (CLOSED)****Exclusion of the Press and Public**

## RESOLVED:

That under Section 100(A)(iv) of the Local Government Act 1972, the press and public be excluded from the remainder of the meeting for the following items of business on the grounds that they would involve the likely disclosures of exempt information as defined in paragraph 7 of Part 1 of Schedule 12A to the said Act.

**1. CONTRACT MONITORING - FUEL AND HEATING OIL SUPPLY ARRANGEMENTS**

The Committee received a report from the County Supplies and Contracts Officer. He was asked to present a further report on how contracts for future supplies of fuel and heating oil are managed.

**2. CONTRACTS FOR THE SUPPLY OF BT TELECOMMUNICATIONS SERVICES**

The Committee received a report from the Telephone Services Manager on how this contract is negotiated and managed.

**Andrew Laycock**  
County Secretary