

Agenda

Audit and governance committee

Date: **Wednesday 20 September 2017**

Time: **2.00 pm**

Place: **Council Chamber, Shire Hall, St. Peter's Square,
Hereford, HR1 2HX**

Notes: Please note the time, date and venue of the meeting.

For any further information please contact:

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If you would like help to understand this document, or would like it in another format, please call Sarah Smith on 01432 260176 or e-mail sarah.smith1@herefordshire.gov.uk in advance of the meeting.

Agenda for the meeting of the Audit and governance committee

Membership

Chairman **Councillor PD Newman OBE**
Vice-Chairman **Councillor ACR Chappell**

Councillor CR Butler
Councillor EPJ Harvey
Councillor RJ Phillips
Councillor J Stone
Councillor LC Tawn

Agenda

		Pages
1.	<p>APOLOGIES FOR ABSENCE</p> <p>To receive apologies for absence.</p>	
2.	<p>NAMED SUBSTITUTES (IF ANY)</p> <p>To receive details any details of members nominated to attend the meeting in place of a member of the committee.</p>	
3.	<p>DECLARATIONS OF INTEREST</p> <p>To receive any declarations of interest by Members in respect of items on the agenda.</p>	
4.	<p>MINUTES</p> <p>To approve and sign the minutes of the meeting held on 4 July 2017.</p>	9 - 12
5.	<p>QUESTIONS FROM MEMBERS OF THE PUBLIC</p> <p>To receive questions from members of the public.</p> <p><i>Deadline for receipt of questions is 5.00 pm on 15 September 2017. Accepted questions will be published as a supplement prior to the meeting. Please submit questions to: councillorservices@herefordshire.gov.uk.</i></p>	
6.	<p>QUESTIONS FROM COUNCILLORS</p> <p>To receive any questions from councillors.</p> <p><i>Deadline for receipt of questions is 5.00 pm on 15 September 2017. Accepted questions will be published as a supplement prior to the meeting. Please submit questions to: councillorservices@herefordshire.gov.uk.</i></p>	
7.	<p>AUDIT FINDINGS REPORT 2016/17</p> <p>To consider a report from the council's external auditor on the audit findings for the year ending 31 March 2017.</p>	13 - 64
8.	<p>SIGNING OF 2016/17 STATEMENT OF ACCOUNTS</p> <p>To approve the 2016/17 statement of accounts and to note the associated letter of representation from the external auditors, Grant Thornton.</p>	65 - 164
9.	<p>UPDATE ON DEBT COLLECTION</p> <p>This report provides details to the committee on the debt collection and uncollectable debt write off arrangements between the council and Hoople Ltd.</p>	165 - 168
10.	<p>ACCOUNTING POLICY UPDATE</p> <p>To confirm the council's accounting policy, which has informed the preparation of the 2016/17 financial statements, in relation to the pension deficit of previous employees transferred to Hoople Ltd.</p>	169 - 172
11.	<p>APPOINTMENT OF COUNCIL'S EXTERNAL AUDITORS</p>	173 - 178

	<p>This report updates the committee on the outcome of the Public Sector Audit Appointments Limited (PSAA) procurement of external auditors for audits of the accounts from 2018/19.</p>	
12.	PROGRESS REPORT ON 2017/18 INTERNAL AUDIT PLAN	179 - 198
	<p>To update members on the progress of internal audit work and to bring to their attention any key internal control issues arising from work recently completed.</p>	
13.	INTERNAL AUDIT ANNUAL REPORT AND OPINION 2016/17	199 - 224
	<p>To provide independent assurance on the adequacy of the risk management framework together with the internal control of the financial reporting and annual governance processes by considering the head of internal audit's annual report and opinion, and the level of assurance it gives over the council's corporate governance arrangements.</p>	
14.	ANNUAL REPORT ON CODE OF CONDUCT COMPLAINTS	225 - 234
	<p>To enable the committee to be assured that high standards of conduct continue to be promoted and maintained.</p>	
15.	WORK PROGRAMME UPDATE	235 - 240
	<p>To provide an update on the committee's work programme for 2017/18.</p>	
16.	INTERNAL AUDIT REPORT RE PROJECT MANAGEMENT OF THE JOINT CUSTOMER SERVICES HUB (BLUESCHOOL HOUSE) CAPITAL PROJECT.	241 - 260
	<p>To enable the committee to consider the findings of an internal audit report on the project management of the refurbishment of Blueschool House and the main issues arising and to provide assurance that action has been taken where necessary.</p>	