

# AGENDA

## Audit and Governance Committee

Date: **Monday 17 January 2011**

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Time: **10.00 am**

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Place: **The Council Chamber, Brockington, 35 Hafod Road,  
Hereford, HR1 1SH**

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

For any further information please contact:

**Sally Cole, Committee Manager Executive**

Tel: 01432 260249

Email: [scole@herefordshire.gov.uk](mailto:scole@herefordshire.gov.uk)

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If you would like help to understand this document, or would like it in another format or language, please call Sally Cole, Committee Manager Executive on 01432 260249 or e-mail [scole@herefordshire.gov.uk](mailto:scole@herefordshire.gov.uk) in advance of the meeting.

# **Agenda for the Meeting of the Audit and Governance Committee**

## **Membership**

<b>Chairman</b>	<b>Councillor ACR Chappell</b>
<b>Vice-Chairman</b>	<b>Councillor RH Smith</b>
	<b>Councillor MJ Fishley</b>
	<b>Councillor JHR Goodwin</b>
	<b>Councillor AW Johnson</b>
	<b>Councillor PJ McCaull</b>
	<b>Councillor AM Toon</b>

## **GUIDANCE ON DECLARING PERSONAL AND PREJUDICIAL INTERESTS AT MEETINGS**

The Council's Members' Code of Conduct requires Councillors to declare against an Agenda item(s) the nature of an interest and whether the interest is personal or prejudicial. Councillors have to decide first whether or not they have a personal interest in the matter under discussion. They will then have to decide whether that personal interest is also prejudicial.

A personal interest is an interest that affects the Councillor more than most other people in the area. People in the area include those who live, work or have property in the area of the Council. Councillors will also have a personal interest if their partner, relative or a close friend, or an organisation that they or the member works for, is affected more than other people in the area. If they do have a personal interest, they must declare it but can stay and take part and vote in the meeting.

Whether an interest is prejudicial is a matter of judgement for each Councillor. What Councillors have to do is ask themselves whether a member of the public – if he or she knew all the facts – would think that the Councillor's interest was so important that their decision would be affected by it. If a Councillor has a prejudicial interest then they must declare what that interest is. A Councillor who has declared a prejudicial interest at a meeting may nevertheless be able to address that meeting, but only in circumstances where an ordinary member of the public would be also allowed to speak. In such circumstances, the Councillor concerned will have the same opportunity to address the meeting and on the same terms. However, a Councillor exercising their ability to speak in these circumstances must leave the meeting immediately after they have spoken.

## AGENDA

	<b>Pages</b>
<b>1. APOLOGIES FOR ABSENCE</b> To receive apologies for absence.	
<b>2. NAMED SUBSTITUTES (IF ANY)</b> To receive details any details of Members nominated to attend the meeting in place of a Member of the Committee.	
<b>3. DECLARATIONS OF INTEREST</b> To receive any declarations of interest by Members in respect of items on the Agenda.	
<b>4. MINUTES</b> To approve and sign the Minutes of the meeting held on 12 November 2010.	1 - 6
<b>5. ANNUAL AUDIT LETTER</b> To note the Audit Commission's Annual Audit Letter for 2009/10 and approve the response to each of the action points raised.	7 - 34
<b>6. INTERIM AUDIT SERVICES ASSURANCE REPORT 2010/11</b> The purpose of the Interim Assurance Report is to update members on the current status of control issues and bring to their attention any key internal control issues.	35 - 48
<b>7. REVISED AUDIT STRATEGY AND AUDIT CHARTER 2010</b> To present the revised 2010/11 Audit Strategy and Audit Charter for consideration and approval by the Audit and Governance Committee, following receipt of comments from Joint Management Team	49 - 64
<b>8. CREDITOR PAYMENT AUTHORISATION</b> To report on progress in ensuring that the Council requirements for Creditor Payment Authorisations are being carried out in accordance with the Council's Constitution.	65 - 68
<b>9. INTERNATIONAL FINANCIAL REPORTING STANDARDS</b> To report on the progress for implementing International Financial Reporting Standards (IFRS).	69 - 80
<b>10. AGRASSO PROJECT UPDATE</b> To provide a briefing on the Agresso project, and the Audit implications as the system nears go-live.	81 - 90
<b>11. RISK RECOMMENDATIONS IMPLEMENTATION - PROGRESS REPORT</b> To inform the Committee of progress on implementing risk recommendations.	91 - 108