

# AGENDA

## Audit and Governance Committee

Date: **Thursday 19 March 2015**

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Time: **10.00 am**

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Place: **Committee Room 1, Shire Hall, St. Peter's Square,  
Hereford, HR1 2HX**

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

For any further information please contact:

**Governance Services**

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

## **Membership**

**Chairman**

**Vice-Chairman**

**Councillor JG Jarvis**

**Councillor EMK Chave**

**Councillor CNH Attwood**

**Councillor WLS Bowen**

**Councillor PGH Cutter**

**Councillor MAF Hubbard**

**Councillor Brig P Jones CBE**

**Councillor PJ McCaull**

**Councillor NP Nenadich**

**Councillor DB Wilcox**

## AGENDA

		Pages
1.	<b>APOLOGIES FOR ABSENCE</b> To receive apologies for absence.	
2.	<b>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.	
3.	<b>DECLARATIONS OF INTEREST</b> To receive any declarations of interest by Members in respect of items on the agenda.	
4.	<b>MINUTES</b> To approve and sign the Minutes of the meeting held on 28 January 2015.	7 - 10
5.	<b>EXTERNAL AUDIT UPDATE</b> To provide a progress report on the delivery of external audit's responsibilities and to provide a summary of emerging national issues and developments that may be of relevance.	11 - 22
6.	<b>EXTERNAL AUDIT PLAN 2014-15</b> To present the external audit plan 2014-15.	23 - 38
7.	<b>INFORMING THE AUDIT RISK 2014-15</b> To present to the Audit and Governance Committee the key areas of the auditor risk assessment in order to make enquiries of the Committee under auditing standards.	39 - 58
8.	<b>INTERNAL AUDIT PLAN UPDATE (SWAP)</b> To provide an update on the progress of internal audit work and to bring to Committee's attention any key internal control issues arising from work recently completed.	59 - 76
9.	<b>INTERNAL AUDIT CHARTER 2015-16 (SWAP)</b> To seek the Committee's approval of the Internal Audit Charter for the period 1 April 2015 to 31 March 2016.	77 - 82
10.	<b>INTERNAL AUDIT PLAN 2015-16 (SWAP)</b> To seek the Committee's approval of the Internal Audit plan for the period 1 April 2015 to 31 March 2016.	83 - 92
11.	<b>ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY</b> To present to the Audit and Governance Committee, the revised Anti-Fraud, Bribery and Corruption Policy, for approval.	93 - 106
12.	<b>CONTRACTS AND FINANCIAL PROCEDURES RULES</b> To refresh the contracts and financial procedure rules within the council's constitution.	107 - 158

<b>13. BUDGET MONITORING REPORT</b>	159 - 186
To provide Audit & Governance with an updated position on the projected outturn for 2014/15.	
<b>14. ENERGY FROM WASTE LOAN UPDATE</b>	187 - 196
To brief the Audit and Governance Committee on the status of the Energy from Waste (EfW) loan arrangement commenced on execution of the waste PFI contract variation in May 2014, following approval to proceed with the variation by Cabinet in December 2013.	
<b>15. FUTURE WORK PROGRAMME</b>	197 - 202
To agree the future work programme for the Audit and Governance Committee for 2015-16.	