

# AGENDA

## Audit and Governance Committee

Date: **Thursday 22 September 2016**

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Time: **2.00 pm**

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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:

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If you would like help to understand this document, or would like it in another format, please call Clive Lloyd on 01432 260249 or e-mail [clive.lloyd@herefordshire.gov.uk](mailto:clive.lloyd@herefordshire.gov.uk) in advance of the meeting.

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

## **Membership**

<b>Chairman</b>	<b>Councillor PD Newman OBE</b>
<b>Vice-Chairman</b>	<b>Councillor FM Norman</b>
	<b>Councillor ACR Chappell</b>
	<b>Councillor EPJ Harvey</b>
	<b>Councillor JF Johnson</b>
	<b>Councillor RL Mayo</b>
	<b>Councillor RJ Phillips</b>
	<b>Councillor J Stone</b>
	<b>Councillor LC Tawn</b>

## AGENDA

		Pages
<b>PUBLIC INFORMATION AND FIRE INFO</b>		
<b>1.</b>	<b>APOLOGIES FOR ABSENCE</b> To receive apologies for absence.	
<b>2.</b>	<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.	
<b>3.</b>	<b>DECLARATION OF INTEREST</b> To receive any declarations of interest by members in respect of items on the agenda.	
<b>4.</b>	<b>MINUTES</b> To approve and sign the minutes of the meeting held on the 4 July 2016.	7 - 12
<b>5.</b>	<b>TRACKING OF INTERNAL AUDIT RECOMMENDATIONS</b> To agree the process by which the committee will monitor implementation of action plans agreed in response to recommendations made by internal audit.	13 - 20
<b>6.</b>	<b>WORK PROGRAMME UPDATE</b> To provide an update on the work programme for the committee for 2016/17.	21 - 26
<b>7.</b>	<b>WORKING GROUP UPDATE - GOVERNANCE IMPROVEMENT</b> To outline the current work and progress of the working groups.	27 - 32
<b>8.</b>	<b>EXTERNAL AUDIT FINDINGS REPORT 2015/16</b> To update the committee on the external audit findings for 2015/16.	33 - 76
<b>9.</b>	<b>SIGNING OF 2015/16 STATEMENT OF ACCOUNTS</b> To seek the audit and governance committee's approval of the 2015/16 statement of accounts.	77 - 176
<b>10.</b>	<b>ENERGY FROM WASTE (EFW) LOAN UPDATE</b> To provide assurance to the audit and governance committee on the status of the energy from waste (EfW) loan arrangement.	177 - 200
<b>11.</b>	<b>BI-ANNUAL FORECAST</b> To provide the audit and governance committee with the projected outturn for 2016/17 for the committee to consider the effectiveness of budgetary control.	201 - 204
<b>12.</b>	<b>CHANGES TO ARRANGEMENTS FOR APPOINTMENT OF EXTERNAL AUDITORS</b>  This report summarises the changes to the arrangements for appointing external auditors following the closure of the Audit Commission and the end of the transitional arrangements at the conclusion of the 2017/18 audits.	205 - 210

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| <b>13. PROGRESS REPORT ON 2015/16 INTERNAL AUDIT PLAN</b>  | 211 - 242 |
| 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. |           |
| <b>14. PROGRESS REPORT ON 2016/17 INTERNAL AUDIT PLAN</b>  | 243 - 260 |
| 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. |           |