



**COTSWOLD  
DISTRICT COUNCIL**

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# **AUDIT COMMITTEE AGENDA**

**Tuesday 28th June 2016, 10.00 a.m.**

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**Council Chamber, Trinity Road, Cirencester**

## NOTES

### (i) Questions Arising on the Agenda

If any Member has any questions regarding either (a) an update/progress report on a specific item contained in the Minutes of the previous Meeting or (b) a report contained within the Agenda, he/she is requested to give advance notice of such question to the Director/Officer originating the report or to an Officer of the Democratic Services Section so that a full response can be made available either prior to, or at, the Meeting. If no such advance notification is given, a full response to any question cannot be guaranteed at the Meeting.

With specific regard to the Minutes of previous Meetings, Members' attention is drawn to Council Procedure Rule 17.1 which provides that, once the Minutes have been signed, Members may ask questions to ascertain what progress has been made on a particular matter referred to in the Minutes, but may not make any other statement or generate discussion on the Minutes.

### (ii) Mobile Phones/Pagers

All mobile phones/pagers should be **SWITCHED OFF OR SET TO SILENT MODE BEFORE** the start of the Meeting.

### (iii) Recording of Proceedings

The public proceedings of Council, Cabinet, and Committee Meetings may be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know before the start of the Meeting.

Recording/filming should not be disruptive or distracting to the good order and conduct of the Meeting. To assist with this, an area of the Meeting venue will be designated from which proceedings can be recorded/filmed, and 'roaming' around the venue while recording is not permitted. The Chairman will exclude anyone whose behaviour is disruptive.

Recording/filming should only be of Members and Council Officers, and not any members of the public (unless they are formally addressing the Meeting or unless specific permission has been given by those individuals).

For further information, please read the Notices displayed inside and outside the Meeting venue and/or speak with the Committee Administrator.

### (iv) Committee Administrator

If any Member has any general questions about the Meeting or the associated agenda papers, or is unable to attend, he/she is asked to contact Derek Chiplin on 01285 623204 who will be the Committee Administrator responsible for the Meeting.

Distribution:

All Members of the Audit Committee  
(Councillors AW Berry, T Cheung, PCB Coleman, R Theodoulou and LR Wilkins)

All other Councillors for information



 **Nigel Adams**  
Head of Democratic Services

20<sup>th</sup> June 2016

# AUDIT COMMITTEE : 28<sup>TH</sup> JUNE 2016

## AGENDA

- (1) **Apologies**
- (2) **Substitute Members** - To note details of any substitution arrangements in place for the Meeting.

Note:

The procedures in respect of substitution arrangements are principally set out in Council Procedure Rule 29. Particular attention is drawn to the fact that the Head of Democratic Services must be notified of any intended substitution **by 5.00 p.m. on the working day prior to the day of the Meeting.** Please note that neither a Member of the Cabinet, nor the Chairman of the Council, may substitute.

- (3) **Declarations of Interest** - To receive any declarations of interest from Members under:-
  - (i) the Code of Conduct for Members; and/or
  - (ii) Section 106 of the Local Government Finance Act 1992 (any Councillor who has Council Tax payments remaining unpaid for at least two months must declare an interest and not participate in any matter affecting the level of Council tax or arrangements for administering the Council Tax).

- (4) **Minutes**

To confirm:-

- (i) the Minutes of the Meeting of the Committee held on 5<sup>th</sup> April 2016 (attached);
- (ii) the Minutes of the Meeting of the Committee held on 19<sup>th</sup> May 2016 (attached).

- (5) **Chairman's Announcements** (if any)

- (6) **Public Questions** - Council Procedure Rule 10 - Not more than fifteen minutes allowed for written questions to be put by Local Government electors within the Cotswold District on any matter in relation to which the Council has any power or duties or which affects the district, and which falls within the Terms of Reference of the Committee.

- (7) **Member Questions** - Council Procedure Rule 11 - Not more than fifteen minutes allowed for written questions to be put by Members on any matter in relation to which the Council has any power or duties or which affects the district, and which falls within the Terms of Reference of the Committee.

## Items for Consideration and Decision

(8) **Annual Internal Audit Opinion 2015/16 (Head of Audit Cotswolds)**  
**(Page 1)**

To consider a summary of the work undertaken by Internal Audit during 2015/16 and to receive Executive Summaries of the audit reviews finalised since the Meeting of the Committee held on 5<sup>th</sup> April 2016.

Officer Recommendation

*That the Committee considers the report and makes comments on its contents, as appropriate.*

Officer Ref: Lucy Cater (01285 623000)

(9) **Draft Annual Governance Statement 2015/16 (Head of Audit Cotswolds)**  
**(Page 25)**

To consider the draft Annual Governance Statement 2015/16.

Officer Recommendation

*That the Committee discusses the draft Annual Governance Statement 2015/16 and, subject to any alterations, approves it for inclusion in the pre-audit Statement of Accounts.*

Officer Ref: Lucy Cater (01285 623000)

(10) **Draft Statement of Accounts 2015/16 (Chief Finance Officer)**  
**(Page 36)**

To consider the draft Statement of Accounts 2015/16.

Officer Recommendations

(a) *That the key financial statements and extracts from the draft Statement of Accounts 2015/16 be noted;*

(b) *that the Accounting Policies applied in producing the Statement of Accounts attached at Appendix 'C' to the circulated report be noted.*

Officer Ref: Jenny Poole (01285 623000)

(11) **Grant Thornton Update (Group Manager - GO Shared Services)**  
**(Page 66)**

To consider an update report from the Council's external auditors, Grant Thornton.

Officer Recommendation

*That the Committee discusses and notes the update report from Grant Thornton.*

Officer Ref: Jenny Poole (01285 623000)

(12) **Planned Audit Fees 2016/17 (Group Manager - GO Shared Services)**  
**(Page 77)**

To consider the planned external audit fees for 2016/17.

**Officer Recommendation**

*That the Committee discusses and notes the external audit fees for 2016/17.*

Officer Ref: Jenny Poole (01285 623000)

(13) **Auditor Panels (Group Manager - GO Shared Services)**  
**(Page 83)**

To consider issues relating to the potential establishment of Auditor Panels.

**Officer Recommendation**

*That the Committee discusses and notes the report.*

Officer Ref: Jenny Poole (01285 623000)

(14) **Counter Fraud Unit Update and Draft Business Case (Group Manager - GO Shared Services)**  
**(Page 89)**

To consider the draft business case for, and activity by, the Counter Fraud Unit.

**Officer Recommendations**

(a) *That the Committee notes the project summary and makes comment, as necessary;*

(b) *that the Committee considers the business case and provides comments thereon to the Cabinet, to aid decision-making.*

Officer Ref: Emma Cathcart (01285 623000)

## **Other Matters**

(15) **Other Business** - Such other business which, in the opinion of the Chairman, is urgent.

(16) **Exclusion of the Public and Press**

To consider and, if so agreed, to

RESOLVE that under Section 100A(4) of the Local Government Act 1972 the public and Press be excluded from the Meeting for the following item of business on the grounds that it involves likely disclosure of exempt information as defined in paragraph (3) of Part I of Schedule 12A to the said Act (Information relating to financial or business affairs); and that the public interest in maintaining the exemptions outweighs the public interest in disclosing the information concerned.

## **Item of Exempt Business for Consideration and Decision**

(17) **Glitnir Update** (Chief Finance Officer)  
(Page 126)

(END)