

6 December 2016

<b>Committee</b>	Audit
<b>Date</b>	Wednesday, 14 December 2016
<b>Time of Meeting</b>	2:00 pm
<b>Venue</b>	Committee Room 1

**ALL MEMBERS OF THE COMMITTEE ARE REQUESTED TO ATTEND**



**for Sara J Freckleton  
Borough Solicitor**

<b>Agenda</b>
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**1. ANNOUNCEMENTS**

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the visitors' car park at the front of the building and await further instructions (staff should proceed to their usual assembly point). Please do not re-enter the building unless instructed to do so.

In the event of a fire any person with a disability should be assisted in leaving the building.

**2. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

To receive apologies for absence and advise of any substitutions.

**3. DECLARATIONS OF INTEREST**



<b>Item</b>	<b>Page(s)</b>
<p>Pursuant to the adoption by the Council on 26 June 2012 of the Tewkesbury Borough Council Code of Conduct, effective from 1 July 2012, as set out in Minute No. CL.34, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.</p>	
<b>4. MINUTES</b>	1 - 11
<p>To approve the Minutes of the meeting held on 21 September 2016.</p>	
<b>5. AUDIT COMMITTEE WORK PROGRAMME</b>	12 - 18
<p>To consider the Audit Committee Work Programme.</p>	
<b>6. GRANT THORNTON PROGRESS REPORT</b>	19 - 34
<p>To consider the external auditor's report on progress against planned outputs.</p>	
<b>7. ANNUAL AUDIT LETTER 2015/16</b>	35 - 47
<p>To consider Grant Thornton's Audit Letter 2015/16.</p>	
<b>8. APPOINTMENT OF EXTERNAL AUDITOR</b>	48 - 53
<p>To recommend to Council the option to opt-in to the Public Sector Audit Appointments Ltd as the Sector Led Body for the appointment of the Council's External Auditors from 2018/19.</p>	
<b>9. INTERNAL AUDIT PLAN MONITORING REPORT</b>	54 - 81
<p>To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited for the period September to November 2016.</p>	
<b>10. TRADE WASTE AUDIT PROGRESS REPORT</b>	82 - 89
<p>To consider the progress made in the response to the recommendations stated in the 2015/16 annual report concerning the audit of the trade waste collection service.</p>	
<b>11. COUNTER FRAUD UNIT BUSINESS CASE</b>	90 - 129
<p>To consider the progress of the Counter Fraud Unit and to recommend to Council the approval of option 3 of the business case to establish a permanent Counter Fraud Unit, subject to similar approval being made at all partner authorities; should all necessary approvals not be forthcoming, option 2 would be this Council's default position.</p>	
<b>12. MONITORING OF SAFEGUARDING AUDIT</b>	130 - 136
<p>To consider the progress made in relation to the recommendations arising from the safeguarding audit.</p>	
<b>13. MONITORING OF SIGNIFICANT GOVERNANCE ISSUES</b>	137 - 141

To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.

**DATE OF NEXT MEETING**

**WEDNESDAY, 22 MARCH 2017**

**COUNCILLORS CONSTITUTING COMMITTEE**

Councillors: K J Cromwell, A J Evans, R Furolo (Chair), Mrs P A Godwin, B C J Hesketh, Mrs S E Hillier-Richardson and Mrs H C McLain (Vice-Chair)

**Substitution Arrangements**

The Council has a substitution procedure and any substitutions will be announced at the beginning of the meeting.

**Recording of Meetings**

Please be aware that the proceedings of this meeting may be recorded and this may include recording of persons seated in the public gallery or speaking at the meeting. Please notify the Democratic Services Officer if you have any objections to this practice and the Chairman will take reasonable steps to ensure that any request not to be recorded is complied with.

Any recording must take place in such a way as to ensure that the view of Councillors, Officers, the public and press is not obstructed. The use of flash photography and/or additional lighting will not be allowed unless this has been discussed and agreed in advance of the meeting.