

14 March 2017

<b>Committee</b>	Audit
<b>Date</b>	Wednesday, 22 March 2017
<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**

## Agenda

### 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.



	<b>Item</b>	<b>Page(s)</b>
<b>2.</b>	<b>APOLOGIES FOR ABSENCE AND SUBSTITUTIONS</b>  To receive apologies for absence and advise of any substitutions.	
<b>3.</b>	<b>DECLARATIONS OF INTEREST</b>  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.	
<b>4.</b>	<b>MINUTES</b>  To approve the Minutes of the meeting held on 14 December 2016.	1 - 11
<b>5.</b>	<b>AUDIT COMMITTEE WORK PROGRAMME</b>  To consider the Audit Committee Work Programme.	12 - 18
<b>6.</b>	<b>GRANT THORNTON CERTIFICATION LETTER MARCH 2016</b>  To consider Grant Thornton's certification year end letter March 2016.	19 - 21
<b>7.</b>	<b>GRANT THORNTON AUDIT PLAN 2016/17</b>  To consider the external auditor's Audit Plan 2016/17.	22 - 42
<b>8.</b>	<b>STATEMENT OF ACCOUNTING POLICIES</b>  To approve the accounting policies to be used during the 2016/17 closedown.	43 - 62
<b>9.</b>	<b>CRITICAL JUDGEMENTS AND ASSUMPTIONS MADE DURING THE PREPARATION OF THE STATEMENT OF ACCOUNTS</b>  To approve the critical accounting judgements that will be used in completing the 2016/17 annual accounts and to note the key sources of estimation uncertainty.	63 - 71
<b>10.</b>	<b>EARLY CLOSE DOWN CHECKLIST FOR STATEMENT OF ACCOUNTS</b>  To consider the responses to the self-assessment checklist, which is required to meet the new closure date for statement of accounts, and to note the progress made to date.	72 - 78
<b>11.</b>	<b>INTERNAL AUDIT PLAN MONITORING REPORT</b>  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 December 2016 – February 2017.	79 - 119
<b>12.</b>	<b>TREE INSPECTIONS FOLLOW-UP AUDIT REPORT</b>  To consider the progress made in respect of the recommendations arising from the tree inspections audit.	120 - 122

<b>Item</b>	<b>Page(s)</b>
<b>13. INTERNAL AUDIT PLAN 2017/18</b>	123 - 127
To approve the Internal Audit Plan 2017/18.	
<b>14. INTERNAL AUDIT CHARTER</b>	128 - 139
To approve the Internal Audit Charter.	
<b>15. MONITORING OF SIGNIFICANT GOVERNANCE ISSUES</b>	140 - 146
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, 19 JULY 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.