

20 March 2018

<b>Committee</b>	Audit
<b>Date</b>	Wednesday, 28 March 2018
<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>
---------------

**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.



Item	Page(s)
<b>3. DECLARATIONS OF INTEREST</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 - 9
<p>To approve the Minutes of the meeting held on 13 December 2017.</p>	
<b>5. AUDIT COMMITTEE WORK PROGRAMME</b>	10 - 17
<p>To consider the Audit Committee Work Programme.</p>	
<b>6. GRANT THORNTON PROGRESS REPORT</b>	18 - 34
<p>To consider the external auditor's report on progress against planned outputs.</p>	
<b>7. GRANT THORNTON AUDIT PLAN 2017/18</b>	35 - 48
<p>To consider the external auditor's Audit Plan 2017/18.</p>	
<b>8. STATEMENT OF ACCOUNTING POLICIES AND CRITICAL JUDGEMENTS</b>	49 - 71
<p>To approve the accounting policies and critical judgements to be used during the 2017/18 closedown.</p>	
<b>9. ANNUAL SAFEGUARDING UPDATE</b>	72 - 96
<p>To consider the annual report giving assurance as to the level of the Council's compliance with its safeguarding duty.</p>	
<b>10. INTERNAL AUDIT PLAN MONITORING REPORT</b>	97 - 119
<p>To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.</p>	
<b>11. INTERNAL AUDIT SIX MONTH PLAN 2018/19</b>	120 - 124
<p>To approve the Internal Audit Six Month Plan 2018/19 (April-September).</p>	
<b>12. EXTERNAL ASSESSMENT OF INTERNAL AUDIT</b>	125 - 142
<p>To consider the outcome of the external assessment and to approve the action plan for delivery of the recommendations.</p>	
<b>13. MONITORING OF SIGNIFICANT GOVERNANCE ISSUES</b>	143 - 150
<p>To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.</p>	

**DATE OF NEXT MEETING**  
**WEDNESDAY, 18 JULY 2018**

**COUNCILLORS CONSTITUTING COMMITTEE**

Councillors: K J Cromwell, A J Evans, P A Godwin, B C J Hesketh, S E Hillier-Richardson, H C McLain (Vice-Chair) and V D Smith (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.