



## Audit Committee

A meeting of the Audit Committee will be held at The Forum, Moat Lane, Towcester, Northants NN12 6AD on Thursday 21 November 2019 at 5.00 pm

### Agenda

1	<b>Apologies for Absence and Notification of Substitute Members</b>
2	<b>Declarations of Interest</b> Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.
3	<b>Minutes</b> (Pages 1 - 4) To confirm the Minutes of the meeting of the Committee held on 19 September 2019.
4	<b>Chairman's Announcements</b> To receive communications from the Chairman.
5	<b>Urgent Business</b> The Chairman to advise whether they have agreed to any items of urgent business being admitted to the agenda.
6	<b>Quarterly Performance, Risk and Finance Monitoring Report - September 2019</b> (Pages 5 - 30) Report of Assistant Director: Customers and Corporate Services and Head of Finance and Procurement <b>Purpose of report</b> This report summarises the Council's Performance, Risk and Finance monitoring position as at the end of each quarter. <b>Recommendations</b> The meeting is recommended: 1.1 To note the monthly Performance, Risk and Finance Monitoring Report. 1.2 To review the Leadership Risk Register and identify any issues for further

	consideration.
<b>7</b>	<p><b>Internal Audit Update 2019/20</b> (Pages 31 - 48) Report of the Executive Director - Finance</p> <p><b>Purpose of report</b></p> <p>To receive the CW Audit Service Update report for 2019/20.</p> <p><b>Recommendations</b></p> <ol style="list-style-type: none"> <li>1. The meeting is recommended to note the contents of the 2019/20 internal audit progress report from CW Audit Services.</li> </ol>
<b>8</b>	<p><b>Independent Review into Local Authority Audit</b> (Pages 49 - 96) Report of Executive Director - Finance</p> <p><b>Purpose of report</b></p> <p>To receive information on the Government's call for views for an independent review into local authority audit.</p> <p><b>Recommendations</b></p> <ol style="list-style-type: none"> <li>1. The committee is requested to consider the call for views relating to the review being carried out by the Government into local authority audit and feedback any comments to officers by Friday 13 December 2019.</li> </ol>
<b>9</b>	<p><b>Treasury Management Report - Q2 - September 2019</b> (Pages 97 - 102) Report of the Executive Director: Finance (S151 Officer)</p> <p><b>Purpose of report</b></p> <p>To receive information on treasury management performance and compliance with treasury management policy for 2019/20 as required by the Treasury Management Code of Practice.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <ol style="list-style-type: none"> <li>1. To note the contents of the Q2 September 2019 Treasury Management Report.</li> </ol>
<b>10</b>	<p><b>Review of Committee Work Programme</b> (Pages 103 - 104) To review and note the Committee Work Programme.</p>
<b>11</b>	<p><b>Exclusion of Press and Public</b></p> <p>The following report(s) contain exempt information as defined in the following paragraph(s) of Part 1, Schedule 12A of Local Government Act 1972.</p>

	<p>3– Information relating to the financial or business affairs of any particular person (including the authority holding that information).</p> <p>7 – Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.</p> <p>Members are reminded that whilst the following item(s) have been marked as exempt, it is for the meeting to decide whether or not to consider each of them in private or in public. In making the decision, members should balance the interests of individuals or the Council itself in having access to the information. In considering their discretion members should also be mindful of the advice of Council Officers.</p> <p>Should Members decide not to make a decision in public, they are recommended to resolve as follows:</p> <p>“That under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following item(s) of business on the grounds that, if the public and press were present, it would be likely that exempt information falling under the provisions of Schedule 12A, Part I, Paragraphs 3 and 7 would be disclosed to them, and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”</p>
<p><b>12</b></p>	<p><b>Progress of Counter Fraud Service</b> (Pages 105 - 108) Exempt report of the Senior Investigation Officer – Corporate Fraud Team</p>
<p><b>13</b></p>	<p><b>Treasury Management Report - Exempt Appendix</b> (Pages 109 - 110)</p>

Richard Ellis  
Chief Executive  
13 November 2019

**Audit Committee Members:**

Councillor David Harries BEM (Chairman)  
Councillor Anthony S. Bagot-Webb  
Councillor Phil Bignell

Councillor Hywel Davies (Vice-Chairman)  
Councillor Sandra Barnes MBE  
Councillor Chris Lofts

## **Queries Regarding this Agenda**

If you have any queries about this agenda please contact Sharon Hickson, Democratic and Elections, [democracy@cherwellandsouthnorthants.gov.uk](mailto:democracy@cherwellandsouthnorthants.gov.uk), 01295 221554

## **Apologies for Absence**

Apologies for absence and appointment of substitutes should be notified to [democracy@cherwellandsouthnorthants.gov.uk](mailto:democracy@cherwellandsouthnorthants.gov.uk) prior to the start of the meeting.

## **Declarations of Interest**

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item

## **Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates**

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

## **Evacuation Procedure**

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the assembly area adjacent to The Mill as directed by Democratic Services staff and await further instructions.

## **Access to Meetings**

If you have any special requirements (such as a large print version of these papers or special access facilities) please contact the officer named below, giving as much notice as possible before the meeting.

## **Mobile Phones**

Please ensure that any device is switched to silent operation or switched off.