



Report of:	Meeting	Date	Item No.
Cllr Lesley McKay, (Chairman of the Audit Committee) and Clare James (Head of Finance)	Council	8 September 2016	9

Audit Committee: Periodic Report

1. Purpose of report

- 1.1 To inform the Council of the current position on issues being dealt with by the Audit Committee.

2. Current and future issues

- 2.1 The Audit Committee has met five times since the last periodic report was submitted to Council on 10 September 2015. During that period the following issues have been considered by the Committee:

At the 22 September 2015 meeting:

- Statement of Accounts 2014/15 (Post Audit)
- Management Representation Letter 2014/15
- Report to those charged with Governance (ISA 260) 2014/15
- Annual Review of the Council's Financial Regulations and Financial Procedure Rules
- Internal Audit Charter
- Annual Review of the Risk Management Policy
- Revision of the 2015/16 Audit Plan
- Periodic Private Discussion with the External Auditor, KPMG

At the 10 November 2015 meeting:

- Review of Audit Committee's Performance
- Internal Audit and Risk Management – Progress Report
- Annual Review of Council's Counter Fraud Policies – Anti Fraud, Corruption and Bribery, Whistle Blowing, Anti Money Laundering, Gifts and Hospitality and Registering Interests
- Compliance with the Regulation of Investigatory Powers Act 2000 (RIPA)

- Annual Audit Letter from the Council's External Auditors in relation to 2014/15
- Items for Information: - Consultation on 2016/17 Work Programme and Scales of Fees.

At the 8 March 2016 meeting:

- Review of Audit Committee's Terms of Reference
- Annual Internal Audit Plan 2016/17
- Certification of Claims and Returns Annual Report 2014/15
- External Audit Plan 2015/16
- Appointing the Council's External Auditor (from 2018/19 onwards) - there was a presentation by the External Auditors KPMG
- Periodic Private Discussion with Head of Internal Audit

At the 24 May 2016 meeting:

- Election of Chairman
- Election of Vice Chairman
- Training in advance of the Committee considering the Statement of Accounts 2015/16
- Review of Effectiveness of Internal Audit
- Internal Audit Annual Report 2015/16
- Annual Governance Statement 2015/16
- External Audit Annual Audit Fee Letter 2016/17
- Items for information:- Work programme and scale of fees 2016/17
- Annual Review of the Council's Financial Regulations and Financial Procedure Rules

At the 28 June 2016 meeting:

- Statement of Accounts, Capital Financing and Revenue Outturn 2015/16.

2.3 The next Audit Committee meeting is arranged for 20 September 2016, when will be considering:

- Periodic Private Discussion with the External Auditor, KPMG
- Statement of Accounts 2016/17 (Post Audit)
- Management Representation Letter 2015/16
- Report to those charged with Governance 2016/17 (ISA 260)
- Annual Review of the Council's Financial Regulations and Financial Procedure Rules
- Internal Audit Charter
- Annual Review of the Risk Management Policy

3. Members' attendance (1 April 2015 – 31 March 2016)

3.1 The table below shows the total number of meetings that each member of the Committee could have attended and the number they actually attended.

Name	Possible Meetings	Actual Meetings
R Amos	5	5
E Anderton	5	2
Ballard	5	4
Barrowclough	5	3
Collinson	5	2
Fail	5	5
Greenhough	5	3
Holden	5	3
Ingham	5	4
Jones	5	3
McKay	5	5
Moon	5	2
A Turner	5	4
Wilson	5	2

4. Comments and questions

4.1 In accordance with Procedure Rule 13.4, any Member of Council will be able to ask me a question or make a comment on the contents of my report or any issue, which falls within my area of responsibility. I will respond to any such questions or comments in accordance with Procedure Rules 13.6.