

Notice of meeting of

Audit & Governance Committee

To:	Councillors B Watson (Chair), Brooks (Vice-Chair), Bowgett, Jamieson-Ball, Scott, Kirk and R Watson
Date:	Monday, 26 April 2010
Time:	5.30 pm
Venue:	The Guildhall, York

AGENDA

Note:

As agreed at previous meetings, the Chief Internal Auditor and District Auditor (Audit Commission) will be present in the meeting room from 5:00 pm to provide a private briefing for Members, if required.

1. Declarations of Interest

At this point Members are asked to declare any personal or prejudicial interests they may have in the business on this agenda.

2. Exclusion of Press and Public

To consider the exclusion of the press and public from the meeting during consideration of the following:

Annex B to Agenda Item 8 (Key Corporate Risk Monitor Quarter Four 2009/10) on the grounds that it contains information relating to negotiations in connection with a labour relations matter arising between the authority and employees of the authority. This information is classed as exempt under paragraph 4 of Schedule 12A to Section 100A of the Local Government Act 1972 (as revised by The Local Government (Access to Information) (Variation) Order 2006).

3. Minutes (Pages 3 - 10)

To approve and sign the minutes of the meeting of the Audit & Governance Committee held on 15 February 2010.

4. Public Participation

At this point in the meeting members of the public who have registered their wish to speak regarding an item on the agenda or an issue within the Committee's remit can do so. The deadline for registering is **5:00 pm on Friday 23 April 2010**.

5. Audit & Governance Committee Forward Plan to February 2011 (Pages 11 - 16)

This report presents the future plan of reports expected to be presented to the Committee to February 2011. It includes any training/briefing events to support members in their role on the Committee.

6. Audit Commission Audit Plan 2010/11 (Pages 17 - 24)

This report presents the Audit Commission's Annual Audit Plan for 2010/11, and associated fee structure.

7. Review of Internal Audit (Pages 25 - 36)

This paper introduces a report by the Audit Commission setting out their findings from a recent review of the Council's arrangements for internal audit.

8. Key Corporate Risk Monitor Quarter Four 2009/10 (Pages 37 - 62)

This report presents details of the revised risks associated with the refreshed Key Corporate Risks (KCRs) as at the fourth quarter for 2009/10.

9. The Role of the Audit & Governance Committee in the Scrutiny of the Treasury Management Strategy (Pages 63 - 70)

This report provides an update on the new requirements for the council to comply with the revised Chartered Institute of Public Finance and Accountancy (CIPFA) Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance.

10. International Financial Reporting Standards (IFRS) Update (Pages 71 - 74)

This report provides an update on progress being made towards implementing the statutory required changes in financial reporting from UK General Accepted Accounting Practice (GAAP) to International Financial Reporting Standards (IFRS).

11. Review of the Effectiveness of the System of Internal Audit 2009/10 (Pages 75 - 86)

This report advises Members of the process and the outcomes of the 2009/10 review of the effectiveness of the Council's system of Internal Audit, as part of the review of the overall system of internal control required for the 2009/10 draft Annual Governance Statement.

12. Audit and Counter Fraud Mid-Term Monitor (Pages 87 - 110)

This report provides details of the progress made in delivering the Council's internal audit and counter fraud work plan for 2009/10.

13. Follow Up of Internal Audit Recommendations (Pages 111 - 114)

This report sets out the progress made by directorates in implementing those agreed audit recommendations which were due to have been implemented by 1 March 2010.

14. Draft Annual Governance Statement 2009/10 (Pages 115 - 128)

This report invites Members to consider the draft 2009/10 Annual Governance Statement, the final version of which is to be presented as part of the Statement of Accounts for 2009/10 at the next meeting of this committee on 29 June 2010.

15. Internal Audit & Counter Fraud Plan 2010/11 (Pages 129 - 146)

This report seeks Members' approval for the planned programme of audit and fraud work to be undertaken in 2010/11.

16. Review of Overview & Scrutiny Work 2009/10 (Pages 147 - 152)

This report provides information on the work and outcomes of the Council's overview & scrutiny committees during 2009/10, which may impact on the Audit & Governance Committee's opinion of the Council's internal control framework.

17. Protecting the Public Purse - Self Assessment Checklist
(Pages 153 - 160)

This report provides Members with the results of a self assessment of the Council's counter fraud arrangements following the publication of the Audit Commission's national report '*Protecting the Public Purse – local government fighting fraud*' in September 2009.

18. Urgent Business

Any other business which the Chair considers urgent under the Local Government Act 1972.

Democracy Officer:

Name: Fiona Young

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For more information about any of the following please contact the Democracy Officer responsible for servicing this meeting:

- Registering to speak
- Business of the meeting
- Any special arrangements
- Copies of reports

Contact details are set out above.