

**Notice of meeting of**

**Audit & Governance Committee**

<b>To:</b>	Councillors B Watson (Chair), Brooks (Vice-Chair), Firth, Hyman, Scott, Vassie and Gunnell
<b>Date:</b>	Tuesday, 19 April 2011
<b>Time:</b>	5.30 pm
<b>Venue:</b>	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 C to Agenda Item 6 on the grounds that it contains information relating to negotiations in connection to 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 14 February 2011.

**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 Monday 18<sup>th</sup> April 2011**.

**5. Forward Plan. (Pages 11 - 16)**

This paper presents the future plan of reports expected to be presented to the Committee during the forthcoming year to February 2012.

**6. Key Corporate Risk Monitor 4. (Pages 17 - 88)**

The purpose of this paper is to present to Audit and Governance Committee (A&G) the current position of the risks associated with the Key Corporate Risks (KCRs) as at the end of February 2011.

**7. Audit Commission 2010/11 Audit Plan Progress Report. (Pages 89 - 106)**

This report presents the progress report of the Council's external auditor, the Audit Commission, in achieving their 2010/11 Audit Plan. The Progress Report is attached at Annex A.

**8. Review of Effectiveness of Internal Audit. (Pages 107 - 110)**

To advise members of the process for the 2010/11 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 2010/11 draft Annual Governance Statement (AGS).

**9. IFRS Update. (Pages 111 - 114)**

The purpose of this report is to update Members on the progress made to implement the statutory changes required in financial reporting from UK General Accepted Accounting Practice (GAAP)

to International Financial Reporting Standards (IFRS). It also includes the changes in the revised Accounts and Audit Regulations 2011.

**10. Internal Audit, Counter Fraud & Information Governance Plan 2011/12.** (Pages 115 - 132)

The purpose of this report is to seek the committee's approval for the planned programme of audit, counter fraud and information governance work to be undertaken in 2011/12.

**11. Audit, Counter Fraud & Information Governance Monitoring Report.** (Pages 133 - 152)

This report provides an update on progress made in delivering the internal audit workplan for 2010/11 and on current counter fraud and information governance activity.

**12. Follow Up of Internal and External Audit Recommendations.** (Pages 153 - 156)

This is the regular six monthly report to the committee setting out progress made by council departments in implementing:

- actions agreed as part of internal audit work
- recommendations made by the Audit Commission.

**13. Audit Commission National Reports Summary.** (Pages 157 - 160)

This paper gives a brief overview of national reports produced by the Audit Commission (AC), which are all available to view on the Audit Commission website. The last summary, presented to the Audit & Governance Committee in December 2010, covered reports up to 31 October 2010, and the current summary continues from that point up to 30 April 2011.

## **14. Urgent Business**

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

### Democracy Officer:

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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.