

# Agenda

MUNICIPAL YEAR 2016-2017

## Audit Committee



**HYNDBURN**

The place to be  
an excellent council

**Monday, 27 June 2016 at 5.30 pm,**  
Scaitcliffe House, Ormerod Street, Accrington

### Membership

Chair: Councillor Noordad Aziz  
Vice-Chair: Councillor Diane Fielding

Councillors Noordad Aziz, Julie Livesey, Bernadette Parkinson, Stephen Button and Glen Harrison

## AGENDA

**1. Apologies for Absence, Declarations of Interest, Dispensations and Substitutions**

**2. Minutes of the Last Meeting (Pages 5 - 8)**

To submit the Minutes of the last meeting of the Audit Committee held on the 21<sup>st</sup> March 2016 for approval as a correct record.

**Recommended - That the Minutes be received and approved as a correct record.**

**3. Risk Management Monitoring Report and Partnership Review (Pages 9 - 22)**

To inform Audit Committee of the outcome of the review of the Operational Risk Register and present to them the annual review of partnerships.

**Recommended - That Audit Committee notes the contents of the report.**



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**4. Annual Internal Audit Report & Audit Opinion 2015/16** *(Pages 23 - 50)*

The Head of Audit and Investigations submitted a report to inform and update Audit Committee on the Annual Internal Audit Report and Audit Opinion for 2015/16 and to give details on the performance of the Internal Audit Team and final outturn position for 2015/16.

**Recommended - That the report be noted for informational purposes.**

**5. Public Sector Internal Audit Standards Self-Assessment and Quality Assurance & Improvement Programme** *(Pages 51 - 94)*

The Head of Audit and Investigations submitted a report to inform members of the updated self-assessment of the Public Sector Internal Audit Standards (PSIAS) carried out by the Head of Audit & Investigations and also the Quality Assurance and Improvement Programme (QAIP) which sets out how we manage any standards that are not compliant, thus ensuring conformance with the PSIAAs overall.

**Recommended - That Audit Committee notes the updated PSIAS Self-Assessment and updated QAIP.**

**6. Audit Reports & Key Issues- Progress Report for the Period April- June 2016** *(Pages 95 - 100)*

The Head of Audit and Investigations submitted a report to inform members of the Audit Committee of Audit Reports issued during the period April- June 2016 and bring to the attention of the Committee what the key issues were.

**Recommended - That the report be noted for informational purposes.**

**7. Accounting Policies and Public Inspection of the Accounts** *(Pages 101 - 118)*

The Head of Accountancy submitted a report to request approval from members of the Audit Committee of the accounting principles which are used to prepare the statement of accounts for the financial year 2015/16 and to inform the Committee of the revised arrangements for the public inspection of the accounts.

**Recommended - That the Audit Committee approves the accounting principles on which the 2015/16 accounts are prepared and notes the new rights of public inspection.**

**8. Capital Outturn Report 2015/16** *(Pages 119 - 130)*

The Head of Accountancy submitted a report to set out the financial spend on the Council's capital projects for 2015/16. It includes a proposed list of changes to the 2016/17 Capital Programme i.e. slippage from the previous year. The slippage will be funded from the amounts not spent but authorised in 2015/16.

**Recommended - That Audit Committee approves the capital items of slippage from the 2015/16 programme.**

**9. Draft Statement of Accounts 2015/16 (Pages 131 - 220)**

The Head of Accountancy submitted a report to inform Audit Committee Members of the outcome of draft Statement of Accounts 2015/16 for Hyndburn Borough Council.

**Recommended - That Audit Committee note the Council's draft statement of Accounts for 2015/16.**

**10. Time/Date/Venue of Next Meeting of Committee**

The next meeting of the Audit Committee is scheduled to be held on Monday 19<sup>th</sup> September 2016 at 5.30pm in the Queen Elizabeth Room at Scaitcliffe House.

**11. Audit Committee Supplemental Agenda 27-06-2016 (Pages 221 - 224)**

Urgent Business

The Chair is of the opinion that the following items should be considered as urgent, in accordance with Section 100b (4) of the Local Government Act 1972.

Due to the reports being unavailable by the deadlines imposed to publish the agenda in line with legal regulations.

**12. Grant Thornton- Planned Audit Fee for 2016/17 (Pages 225 - 228)**

To inform members about the audit fee for HBC and the scope and timing of work for 2016/167

**Recommended - That the letter be noted for informational purposes.**

**13. Grant Thornton- Audit Committee Progress and Update for HBC (Pages 229 - 238)**

To inform members of the committee with a report on progress in delivering the Grant Thornton's responsibilities as external auditors. It includes a summary of progress and fighting fraud and corruption locally.

**Recommended - That the report be noted for informational purposes.**

**14. Grant Thornton- The Audit Plan for Hyndburn Borough Council (Pages 239 - 260)**

To inform members of the committee with a report on the audit plan which sets out for the benefit of those charged with governance and overview of the planned scope and timing of the audit as required by international standard on auditing.

**Recommended - That the report be noted for informational purposes.**