

BARNSELY METROPOLITAN BOROUGH COUNCIL

AUDIT COMMITTEE

WEDNESDAY 26th MARCH 2014

4.00 PM

COUNCIL CHAMBER, TOWN HALL, BARNSELY

AGENDA

Procedural/Administrative items

1. Declarations of Pecuniary and Non-Pecuniary Interest

2. Minutes

To receive the minutes of the meeting held on 22nd January, 2014 (copy 'A' attached).

3. Actions Arising From the Previous Meetings

The Assistant Executive Director, Finance, Audit and Risk Management, will submit a report detailing action taken and arising from previous meetings of this Committee (copy 'B' attached).

Items for Discussion/Decision

4. Internal Audit Charter and Strategy - Revised March 2014

The Assistant Executive Director, Finance, Audit and Risk Management will submit a report prefacing the annually reviewed and revised internal Audit Charter and Strategy (copy 'C' attached)

5. Strategic Risk Register - Full Review February 2014

The Assistant Executive Director, Finance, Audit and Risk Management will submit a report prefacing a report to be submitted to Cabinet in April 2014 on the latest full review of the Strategic Risk Register (copy 'D' attached)

6. **External Audit - Certification of Claims and Returns Annual Report 2012/13**

The Committee will receive the External Auditor's Annual Report summarising the findings from the certification of 2012/13 grant claims and returns, outlining the significant findings and messages arising from the assessment of the Council's arrangements for preparing grant claims and returns, on information on claims that have been amended or qualified and on the revised fee regime for undertaking such work (copy 'E' attached)

7. **Treasury Policy and Strategy Statements 2014/15**

The Director of Finance, Property and Information Services will submit a report presenting the 2014/15 Treasury Policy and Strategy Statements (including the Annual Investment Strategy) for information and comment which were approved by the Council on the 27th February, 2014 (copy 'F' attached)

8. **External Audit Reports**

(a) **Progress Report and Technical Update**

The Committee will receive the External Audit Progress Report and Technical Update (copy 'G' attached)

(b) **Audit Fee Letter**

The Committee will receive the Audit Fee Letter detailing the work and fee proposed for the 2013/14 financial year (copy 'H' attached)

(c) **External Audit Plan**

The Committee will receive a report supplementing the Audit Fee Letter, describing how the External Auditors will deliver the financial statements and audit work for the Council and setting out the approach to Value for Money work for 2013/14 (copy 'I' attached)

Items for information

9. **Local Government Act 2003, Section 25 Report on the 2014/15 Budget Proposals**

The Director of Finance, Property and Information Services will submit her Section 25 report providing advice on the robustness of the estimates included within the 2014/15 budget, on the adequacy of the Reserves that

the budget will provide and giving information on the affordability and prudence of capital investment given the impact on the revenue budget (copy 'J' attached)

10. Corporate Finance and Performance Management Position for the Month Ended 31st December, 2013 and Capital Programme 2013/14-2015/16 Update

The Director of Finance, Property and Information Services will submit a report summarising the position of the Corporate Finance and Performance Management position and the Authority's Capital Programme for the three year period 2013/14-2015/16, as at 31st December, 2013 (copy 'K' attached)

Note: the background documents for this report have been made available for Members of the Audit Committee and are available upon request.

11. Audit Committee Work Plan 2013/14 and 2014/15

The Assistant Executive Director Finance, Audit and Risk Management will submit the indicative Audit Committee Work Plan for 2013/14 and 2014/15 (copy 'L' attached).

12. Exclusion of the Public and Press

To consider if the public and press should be excluded from this meeting during consideration of the following item because of the likely disclosure of exempt information.

***13. Internal Audit Plan 2014/15**

The Assistant Executive Director, Finance, Audit and Risk Management will submit a report presenting the indicative Internal Audit Plan for the financial (audit) year 2014/15, summarising the audit activity across the Authority together with an analysis by audit type and describing the rationale and process for setting the plan, the risk assessment process used and how Internal Audit resources are calculated and deployed (Copy 'M' attached)

* It is likely that the public and press will be excluded from this meeting during consideration of the item so marked because of the likely disclosure of exempt information as defined by paragraph 7 of Part I of Schedule 12A of the Local Government Act 1972 as amended, subject to the public interest test, as follows:-

Note:

- (i) Public Interest Test – A report may only be exempt from publication if, in all the circumstances of the case, the public interest in maintaining confidentiality outweighs the public interest in disclosing the information;
- (ii) The category of exempt information referred to above is described as follows:

Paragraph 7 – Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of a crime.

To: Chairman and Members of the Audit Committee:-

Councillors T Sheard (Chairman), Barnard, P Birkinshaw and D Green;
together with Co-opted Members Ms D Brown and Messrs Ellis, Johnston,
Lunn and Marks

Chief Executive
Executive Director Corporate Services
Director of Legal and Governance
Director of Finance, Property and Information Services
R Winter - Assistant Director, Finance, Audit and Risk Management
N Copley – Assistant Director Finance, Financial and Business Support
Services
M Potter - HR
J Winham - Audit
D Mills - Audit
L Wild, KPMG
Council Governance Unit – x 3

Enquiries relating to this agenda, please contact William Ward – 01226 773451
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18th March, 2014