

<b>MEETING:</b>	Audit Committee
<b>DATE:</b>	Wednesday, 23 March 2016
<b>TIME:</b>	4.00 pm
<b>VENUE:</b>	Reception Room, Barnsley Town Hall

## AGENDA

### Procedural/Administrative Items

1. Declarations of Pecuniary and Non-Pecuniary Interest

2. Minutes (*Pages 5 - 16*)

To receive the minutes of the meeting held on 20<sup>th</sup> January, 2016

3. Actions Arising From the Previous Meetings (*Pages 17 - 18*)

The Committee will receive a report detailing action taken and arising from previous meetings of the Committee.

### Items for Discussion/Decision

4. Internal Audit Charter and Strategy (*Pages 19 - 46*)

The Head of Internal Audit will submit a report prefacing the annually reviewed and revised Internal Audit Charter and Strategy.

5. Corporate Anti-Fraud Team 2016/17 Plan and Strategy (*Pages 47 - 58*)

The Head of Internal Audit will submit a report providing details of the Corporate Anti-Fraud Team's Plan for 2016/17 which is supported by the Corporate Anti-Fraud Strategy.

6. Public Sector Internal Audit Standards - External Compliance Assessment 2016 (*Pages 59 - 86*)

The Executive Director Finance, Assets and Information Services will submit a report providing the Committee with details of the recent external assessment of the Internal Audit arrangements for the Authority against the Public Sector Internal Audit Standards (PAIAS).

7. Review of the Audit Committee Workshop and Draft Action Plan (*Pages 87 - 92*)

The Executive Director Finance, Assets and Information Services and the Executive Director Legal and Governance will submit a joint report presenting the updated Action Plan as requested by the Committee at the meeting held on the 20<sup>th</sup> January, 2016.

## Items for Information

8. External Audit Progress Report and Technical Update (*Pages 93 - 108*)

The Committee will receive the External Audit Progress Report and Technical Update.

9. External Audit Plan 2015/16 (*Pages 109 - 122*)

The Committee will receive a report supplementing the Annual Audit 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 2015/16.

10. External Audit - Local Government Budget Survey (*Pages 123 - 146*)

The Council's External Auditor will submit a report on a survey undertaken in 2015, analysing the assumptions and techniques used by clients to generate budgets and to monitor them the outcome of which is hoped will help Local Authorities take a fresh look at their approach to budget setting and monitoring.

11. Audit Committee Work Plan 2015/16 (*Pages 147 - 148*)

The Committee will receive the indicative Audit Committee Work Plan for 2015/16 and 2016/17.

12. Exclusion of the Public and Press

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.

13. Internal Audit Plan 2016/17 (*Pages 149 - 170*)

The Head of Internal Audit will submit a report presenting the indicative Internal Audit Plan for the financial (audit) year 2016/17, describing the rationale and process for setting the plan, the risk assessment process used and how Internal Audit resources are calculated and deployed.

Reason restricted:

Paragraph (7) Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

To: Chair and Members of Audit Committee:-

Councillors Richardson (Chair), Barnard, Clements and Griffin; together with Independent members Ms K Armitage, Ms D Brown, Mr M Marks, Mr P Johnson and Mr S Gill

Diana Terris, Chief Executive  
All Executive Directors  
Andrew Frosdick, Director Legal and Governance

Frances Foster, Director Finance, Assets and Information Services  
Rob Winter, Head of Internal Audit  
Neil Copley, Service Director Finance  
Ian Rooth, Head of Technical Services  
Adrian Hunt, Risk Management Manager  
Michael Potter, Service Director Organisation and Workforce Improvement  
Julie Winham, Senior Audit Manager

Council Governance Unit – 3 copies

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Tuesday, 15 March 2016