

# Agenda

**Meeting: Audit Committee**

**Venue: Grand Meeting Room, County Hall,  
Northallerton**

**Date: Thursday 5 December 2013 at 1.30 pm**

**Note: Members are invited to attend a seminar concerning proposed changes to the Finance Function at 1.00 pm in the Grand Meeting Room**

## Business

1. **Minutes of the meeting held on 26 September 2013.**

(Pages 1 to 11)

2. **Public Questions or Statements.**

Members of the public may ask questions or make statements at this meeting if they have given notice to Ruth Gladstone of Democratic Services (*contact details below*) by midday on Monday 2 December 2013. Each speaker should limit themselves to 3 minutes on any item. Members of the public who have given notice will be invited to speak:-

- at this point in the meeting if their questions/statements relate to matters which are not otherwise on the Agenda (subject to an overall time limit of 30 minutes);
- when the relevant Agenda item is being considered if they wish to speak on a matter which is on the Agenda for this meeting.

3. **Progress on Issues Raised by the Committee** – Joint report of the Corporate Director – Strategic Resources and the Assistant Chief Executive (Legal and Democratic Services).

(Pages 12 to 15)

## **Policy/Planning/Regulatory Items**

4. **North Yorkshire County Council (incorporating North Yorkshire Pension Fund) – Annual Audit Letter on the 2012/13 Audit.**  
**(Pages 16 to 27)**
5. **Public Sector Internal Audit Standards** – Report of the Head of Internal Audit.  
**Pages 28 to 41)**
6. **Accounting Policies** – Report of the Corporate Director – Strategic Resources.  
**(Pages 42 to 51)**
7. **Review of Property and Financial Procedure Rules** - Report of the Corporate Director – Strategic Resources.  
**(Pages 52 to 57)**

## **Monitoring of Progress/Performance Items**

8. **Terms of Reference for the Audit Committee** - Report of the Corporate Director – Strategic Resources.  
**(Pages 58 to 62)**
9. **Internal Audit Work and Related Internal Control Matters for the Business and Environmental Services Directorate:-**
  - (a) Report of the Head of Internal Audit.  
**(Pages 63 to 70)**
  - (b) Report of the Corporate Director – Business and Environmental Services.  
**(Pages 71 to 99)**
10. **Internal Audit Work on Corporate Themes** – Report of the Head of Internal Audit.  
**(Pages 100 to 107)**
11. **Progress on 2013/14 Internal Audit Plan** - Report of the Head of Internal Audit.  
**(Pages 108 to 121)**
12. **Corporate Governance - Progress Report** – Report of the Corporate Director – Strategic Resources.  
**(Pages 122 to 151)**
13. **Information Governance** – Report of the Corporate Director – Strategic Resources.  
**(Pages 152 to 157)**
14. **Programme of Work** – Report of the Corporate Director – Strategic Resources.  
**(Page 158)**
15. **Other business which the Chairman agrees should be considered as a matter of urgency because of special circumstances.**

Carole Dunn  
Assistant Chief Executive (Legal and Democratic Services)

County Hall  
Northallerton

27 November 2013

**Notes:**

- (a) Members are reminded of the need to consider whether they have any interests to declare on any of the items on this agenda and, if so, of the need to explain the reason(s) why they have any interest when making a declaration.

The relevant Democratic Support Officer or Monitoring Officer will be pleased to advise on interest issues. Ideally their views should be sought as soon as possible and preferably prior to the day of the meeting, so that time is available to explore adequately any issues that might arise.

- (b) **Emergency Procedures for Meetings**

**Fire**

The fire evacuation alarm is a continuous Klaxon. On hearing this you should leave the building by the nearest safe fire exit. From the Grand Meeting Room this is the main entrance stairway. If the main stairway is unsafe use either of the staircases at the end of the corridor. Once outside the building please proceed to the fire assembly point outside the main entrance

Persons should not re-enter the building until authorised to do so by the Fire and Rescue Service or the Emergency Co-ordinator.

An intermittent alarm indicates an emergency in nearby building. It is not necessary to evacuate the building but you should be ready for instructions from the Fire Warden.

**Accident or Illness**

First Aid treatment can be obtained by telephoning Extension 7575.

# AUDIT COMMITTEE

## 1. Membership

<b>County Councillors (8)</b>							
	<i>Councillors Names</i>				<i>Political Party</i>		
1	ATKINSON, Margaret			(Vice-Chairman)	Conservative		
2	BACKHOUSE, Andrew			(Chairman)	Conservative		
3	BROADBENT, Eric				Labour		
4	CHANCE, David				Conservative		
5	CLARK, Jim				Conservative		
6	HOULT, Bill				Liberal Democrat		
7	JORDAN, Mike				Conservative		
8	PARSONS, Stuart				NY Independent		
<b>Members other than County Councillors (3)</b>							
1	Vacancy						
2	DAGLISH, James <sup>2</sup>						
3	PORTLOCK, David <sup>2</sup>						
<b>Total Membership – (11)</b>				<b>Quorum – (3 ) County Councillors</b>			
Con	Lib Dem	NY Ind	Labour	Liberal	UKIP	Ind	Total
5	1	1	1	0	0	0	

## 2. Substitute Members

<b>Conservative</b>		<b>Liberal Democrat</b>	
	<i>Councillors Names</i>		<i>Councillors Names</i>
1	FORT, John BEM	1	De COURCEY-BAYLEY, Margaret-Ann
2	HARRISON-TOPHAM, Roger	2	ENGLISH, Polly
3	SANDERSON, Janet	3	
4	METCALFE, Chris	4	
5		5	
<b>NY Independent</b>		<b>Labour</b>	
	<i>Councillors Names</i>		<i>Councillors Names</i>
1	BLACKIE, John	1	SHAW-WRIGHT, Steve
2	JEFFERSON, Janet	2	
3		3	
4		4	
5		5	