

Agenda

Meeting: Audit Committee

**Venue: Oak Room, West Block, County Hall,
Northallerton DL7 8AD**

Date: Monday, 12 March 2018 at 11:00

This meeting replaces the meeting on 1 March 2018 which was cancelled due to snow

Members are invited to a private meeting with the External and Internal Auditors to be held at 10.30am in the Oak Room Room

Recording is allowed at County Council, committee and sub-committee meetings which are open to the public. Please give due regard to the Council's protocol on audio/visual recording and photography at public meetings, a copy of which is available to download below. Anyone wishing to record is asked to contact, prior to the start of the meeting, the Officer whose details are at the foot of the first page of the Agenda. We ask that any recording is clearly visible to anyone at the meeting and that it is non-disruptive. <http://democracy.northyorks.gov.uk/>

Enquiries relating to this agenda please contact **Stephen Loach Tel: 01609 532216 or e-mail Stephen.Loach@northyorks.gov.uk** Website: www.northyorks.gov.uk

Business

1 **Minutes of the Meeting held on 30 November 2017**

Document Attached:

[Minutes of meeting held 30 November 2017.pdf](#) - (Page 8 to 15)

2 **Declarations of Interest**

3 **Exclusion of the Public**

The Committee is recommended to approve the following:– That the public be excluded from the meeting during consideration of Appendices 2 and 3 to the report 'Counter Fraud and Associated Matters' on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 7 of Part 1 of Schedule 12A to the Local Government Act 1972 as amended by the Local Government (Access to Information)(Variation) Order 2006.

Document Attached:

[Exclusion of the Public.pdf](#) - (Page 16 to 16)

4 **Public Questions or Statements**

Members of the public may ask questions or make statements at this meeting if they have delivered notice (to include the text of the question/statement) to the officer whose contact details are at the foot of the first page of this Agenda **by midday on Wednesday 7 March 2018**. 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.

If you are exercising your right to speak at this meeting, but do not wish to be recorded, please inform the Chairman who will instruct those taking a recording to cease while you speak.

5 **Progress on Issues Raised by the Committee**

Joint report of the Corporate Director Strategic Resources and the Assistant Chief Executive (Legal and Democratic Services)

Document Attached:
[Progress on Issues Raised by the Committee.pdf](#) - (Page 17 to 19)

6 **External Audit Plan 2017-18 for North Yorkshire County Council and North Yorkshire Pension Fund**

Report of KPMG

Document Attached:
[External Audit Plan 2017-18 for North Yorkshire County Council and North Yorkshire Pension Fund.pdf](#) - (Page 20 to 42)

7 **Internal Audit Plan 2017-18 Progress**

Report of the Head of Internal Audit

Document Attached:
[Internal Audit Plan 2017-18 Progress.pdf](#) - (Page 43 to 47)

8 **Internal Audit Plan 2018-19 Consultation**

Report of the Head of Internal Audit

Document Attached:
[Internal Audit Plan 2018-19 Consultation.pdf](#) - (Page 48 to 66)

9 **Accounting Policies**

Report of the Corporate Director Strategic Resources

Document Attached:
[Accounting Policies.pdf](#) - (Page 67 to 71)

10 **Treasury Management**

Report of the Corporate Director Strategic Resources

Document Attached:
[Treasury Management.pdf](#) - (Page 72 to 136)

11 **Review of Assurance over Value for Money**

Report of the Corporate Director Strategic Resources

Document Attached:
[Review of Assurance over Value for Money.pdf](#) - (Page 137 to 143)

- 12 **Central Services Directorate - Internal Audit Work**
Report of the Head of Internal Audit
Document Attached:
[Central Services Directorate - Internal Audit Work.pdf](#) - (Page 144 to 157)
- 13 **Central Services Directorate - Internal Control Matters**
Report of the Corporate Director Strategic Resources
Document Attached:
[Central Services Directorate - Internal Control Matters.pdf](#) - (Page 158 to 185)
- 14 **Counter Fraud and Associated Matters**
Report of the Head of Internal Audit. *Appendices 2 and 3, the discussion of which is likely to involve the likely disclosure of exempt information, circulated to Committee Members only.*
Document Attached:
[Counter Fraud and Associated Matters \(excluding appendices containing exempt info\).pdf](#) - (Page 186 to 212)
- 15 **Corporate Governance**
Report of the Corporate Director Strategic Resources
Document Attached:
[Corporate Governance.pdf](#) - (Page 213 to 230)
- 16 **Information Governance - Progress Report**
Report of the Corporate Director Strategic Resources
Document Attached:
[Information Governance - Progress Report.pdf](#) - (Page 231 to 236)
- 17 **Audit Committee Programme of Work 2017-18**
Document Attached:
[Audit Committee Programme of Work 2017-18.pdf](#) - (Page 237 to 237)
- 18 **Other business which the Chairman agrees should be considered as a matter of urgency because of special circumstances**

Barry Khan
Assistant Chief Executive (Legal and Democratic Services)

County Hall
Northallerton

Note: Emergency Procedures for Meetings in the Brierley Building at County Hall

Fire

The fire evacuation alarm is a continuous Klaxon. On hearing this you should leave the building by the nearest safe fire exit. Once outside the building please proceed to the fire assembly point in front of the main entrance to the Brierley Building. 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

Membership

County Councillors (8)

Councillors Name	Chairman/Vice Chairman	Political Group	Electoral Division
ARTHUR, Karl		Conservative	Selby Barlby division
ATKINSON, Margaret	Vice Chairman	Conservative	Masham and Fountains division
BAKER, Robert		Conservative	Sowerby division
CLARK, Jim		Conservative	Harrogate Harlow division
HUGILL, David		Conservative	North Hambleton division
LUNN, Clifford	Chairman	Conservative	Selby Brayton division
MACKAY, Don		NY Independent	Tadcaster division
WEBBER, Geoff		Liberal Democrat	Harrogate Bilton and Nidd Gorge division

Members other than County Councillors – (3) Non Voting

Name of Member	Representation
MARSH, David	Independent Member
PORTLOCK, David	Independent Member
VACANCY, Vacancy	

Total Membership – (11)

Substitute Members

Name of Member	Group
PARASKOS, Andy	Conservative
PATMORE, Caroline	Conservative
BACKHOUSE, Andrew	Conservative
COOPER, Richard	Conservative
THOMPSON, Angus	Conservative
BROADBANK, Philip	Liberal Democrat