



**North Yorkshire
County Council**

Agenda

Meeting: Audit Committee

**Venue: Brierley Room, County Hall,
Northallerton DL7 8AD**

Date: Thursday 7 March 2019 at 1.30 pm

Note: Members are invited to attend a demonstration of a system which provides “real time” information concerning suppliers’ financial health, to be held at 1.00 pm in the Brierley 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>

Business

1. Minutes of the meeting held on 20 December 2018

(Pages 5 to 10)

2. Any Declarations of Interest

Enquiries relating to this agenda please contact Ruth Gladstone **Tel: 01609 532555** or e-mail ruth.gladstone@northyorks.gov.uk
www.northyorks.gov.uk

3. **Exclusion of the public from the meeting during consideration of appendices 2 and 3 to the report on the item “Counter Fraud and Associated Matters” on the grounds that discussion of those appendices is likely disclose exempt information as defined in paragraph 7 specified in column 2 of Part 1 of Schedule 12A to the Local Government Act 1972 as amended by the Local Government (Access to information)(Variation) Order 2006**

4. **Public Questions or Statements**

Members of the public may ask questions or make statements at this meeting if they have given notice (including the text of the question/statement) to Ruth Gladstone of Democratic Services (*contact details at the foot of page 1 of this agenda*) by midday on Monday 4 March 2019. 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)
(Pages 11 to 12)
6. **Treasury Management Strategy** – Report of the Corporate Director - Strategic Resources
(Pages 13 to 62)
7. **Accounting Policies** – Report of the Corporate Director - Strategic Resources
(Pages 63 to 67)
8. **Corporate Risk Management Policy** – Report of the Corporate Director – Strategic Resources
(Pages 68 to 88)
9. **Corporate Governance** – Report of the Corporate Director - Strategic Resources
(Pages 89 to 106)
10. **Review of Assurance over Value for Money** – Report of the Corporate Director - Strategic Resources
(Pages 107 to 113)
11. **Information Governance Annual Report** – Report of the Corporate Director - Strategic Resources
(Pages 114 to 119)
12. **External Audit Planning Report to the Audit Committee for the Year Ending 31 March 2019** – Report of Deloitte
(Pages 120 to 164)

13. **Progress on 2018/19 Internal Audit Plan** – Report of the Head of Internal Audit
(Pages 165 to 183)
14. **2019/20 Internal Audit Plan Consultation** – Report of the Head of Internal Audit
(Pages 184 to 201)
15. **Counter Fraud and Associated Matters** – Report of the Head of Internal Audit
(Pages 202 to 240
Appendices 2 and 3 circulated to Committee Members only)
16. **Internal Audit Work / Internal Control Matters for the Central Services Directorate:-**
 - (a) Report of the Head of Internal Audit
(Pages 241 to 250)
 - (b) Report of the Corporate Director – Strategic Resources
(Pages 251 to 273)
17. **Programme of Work** – Report of the Corporate Director – Strategic Resources
(Page 274)
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

Notes:

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. 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

County Councillors (8)					
	<i>Councillors Names</i>			<i>Political Group</i>	
1	ARTHUR, Karl			Conservative	
2	ATKINSON, Margaret		Vice-Chairman	Conservative	
3	BAKER, Robert			Conservative	
4	CLARK, Jim			Conservative	
5	HUGILL, David			Conservative	
6	LUNN, Cliff		Chairman	Conservative	
7	MACKAY, Don			NY Independents	
8	WEBBER, Geoff			Liberal Democrat	
Members other than County Councillors (Non-voting) (3)					
1	PORTLOCK, David				
2	MARSH, David				
3	GRUBB, Nick				
Total Membership – (11)				Quorum – (3) County Councillors	
Con	Lib Dem	NY Ind	Labour	Ind	Total
6	1	1	0	0	8

2. Substitute Members

Conservative		Liberal Democrat	
	<i>Councillors Names</i>		<i>Councillors Names</i>
1	BACKHOUSE, Andrew	1	BROADBANK, Philip
2	COOPER, Richard	2	
3	THOMPSON, Angus	3	
4	PARASKOS, Andy	4	
5	PATMORE, Caroline	5	
NY Independent			
	<i>Councillors Names</i>		
1			
2			
3			
4			
5			