

# AGENDA



- Committee - **GOVERNANCE AND AUDIT COMMITTEE**
- Date & Time - Thursday, 15 September 2016 at 6.30 pm
- Venue - Meeting Room 1, Council Offices, Priory Road, Spalding

**Membership of the Governance and Audit Committee:**

Councillors: G R Aley (Chairman), J R Astill (Vice-Chairman), C J T H Brewis, T A Carter, P C Foyster, A Harrison and M J Pullen

**Revised quorum 3.**

Persons attending the meeting are requested to turn off mobile telephones

Democratic Services  
Council Offices, Priory Road  
Spalding, Lincs PE11 2XE

Date: 7 September 2016

## AGENDA

**PLEASE NOTE TIMINGS  
ARE APPROXIMATE**

**TIME**

- |         |    |   |                  |
|---------|----|---|------------------|
| 6.30 pm | 1. | Apologies for absence   |                  |
| 6.31 pm | 2. | Declaration of Interests - (Where a Councillor has a Disclosable Pecuniary Interest the Councillor must declare the interest to the meeting and leave the room without participating in any discussion or making a statement on the item, except where a Councillor is permitted to remain as a result of a grant of dispensation)  |                  |
| 6.32 pm | 3. | Minutes - To sign as a correct record the minutes of the meeting held on 28 July 2016 (copy enclosed)   | (Pages 1 - 12)   |
| 6.35 pm | 4. | Devolution - Verbal presentation by Gerry Dawson, the Head on LEP Projects<br><br>At its meeting on 26 May 2016, the Governance and Audit Committee requested that the Council's lead officer for Devolution be invited to attend to provide a presentation on devolution, highlighting the potential starting points for the governance arrangements   |                  |
| 7.05 pm | 5. | ISA 260 Report 15/16 - To receive the ISA 260 Report 15/16 (report of KPMG to follow)   |                  |
| 7.20 pm | 6. | Progress Report on Internal Audit Activity - To examine progress made between 19 July and 5 September 2016 in relation to the completion of the Annual Internal Audit Plan for 2016/17. The report includes abbreviated executive summaries in respect of the audit reviews which have been finalised in the course of this period (report of the Internal Audit Consortium Manager enclosed) | (Pages 13 - 30)  |
| 7.35 pm | 7. | Appointment of External Auditors - To agree to a new system for the appointment of the External Auditors (report of the Interim S151 Chief Finance Officer enclosed)  | (Pages 31 - 36)  |
| 7.45 pm | 8. | Approval of Financial Statements 2015/16 - To seek approval for the annual governance statement for inclusion with the Council's published financial statements and approval of the audited 2015-16 financial statements for publication (report of the Interim S151 Chief Finance Officer enclosed)  | (Pages 37 - 146) |

Please note that Appendix B to this report will be sent

out 'to follow'

- 7.55 pm 9. Treasury Management Activity August/September 2016 - (Pages  
To consider Treasury Management activity following a 147 - 150)  
change in policy (report of the Interim S151 Chief  
Finance Officer enclosed)
- 8.05 pm 10. Debt Management - To inform the Governance and Audit (Pages  
Committee of recent developments in debt management, 151 - 154)  
including a collectability review and potential invest to  
save targets (report of the Interim s151 Chief Finance  
Officer enclosed)
- 8.15 pm 11. Local Council Tax Support Scheme 2017/18 - To review (Pages  
specific discounts within the Local Council Tax Support 155 - 160)  
Scheme (report of the Interim S151 Chief Finance Officer  
enclosed)
- 8.30 pm 12. Governance and Audit Committee Self Assessment - (Pages  
The Chartered Institute of Public Finance and 161 - 168)  
Accountancy (CIPFA) advocate that it is good practice  
for Audit Committees to undertake regular assessments,  
thus enabling members to gain an appreciation of what  
affords best practice, to confirm the level of compliance  
being achieved, and to identify any potential areas for  
enhancements to be made to arrangements (report of  
the Interim S151 Chief Finance Officer enclosed)
- 8.35 pm 13. Governance and Audit Committee 2015-16 Annual (Pages  
Report - The Committee is requested to consider its draft 169 - 170)  
2015-16 Annual Report, prior to its submission to Council  
on 26 October 2016.
- The report is produced in leaflet form (copy enclosed)
- 8.40 pm 14. Governance and Audit Committee Work Programme - To (Pages  
set out the Work Programme of the Governance and 171 - 176)  
Audit Committee (report of the Executive Manager  
Governance enclosed)
- 8.45 pm 15. Any other items which the Chairman decides are urgent

NOTE: No other business is permitted unless by  
reason of special circumstances, which  
shall be specified in the minutes, the  
Chairman is of the opinion that the item(s)  
should be considered as a matter of  
urgency.