

## NOTICE OF MEETING

**Meeting:** AUDIT COMMITTEE

**Date and Time:** FRIDAY, 26 JUNE 2015, AT 10.00 AM\*

**Place:** COMMITTEE ROOM 1, APPLETREE COURT,  
LYNDHURST

**Telephone enquiries to:** Lyndhurst (023) 8028 5000  
023 8028 5588 - ask for Andy Rogers  
E-mail: [andy.rogers@nfdc.gov.uk](mailto:andy.rogers@nfdc.gov.uk)

### **PUBLIC PARTICIPATION:**

\*Members of the public may speak in accordance with the Council's public participation scheme:

- (a) immediately before the meeting starts, on items within the Cabinet's terms of reference which are not on the public agenda; and/or
  - (b) on individual items on the public agenda, when the Chairman calls that item.
- Speeches may not exceed three minutes. Anyone wishing to speak should contact the name and number shown above.

**Dave Yates**  
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA  
[www.newforest.gov.uk](http://www.newforest.gov.uk)

**This Agenda is also available on audio tape, in Braille, large print and digital format**

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## AGENDA

### **Apologies**

#### **1. MINUTES**

To confirm the minutes of the meetings held on 27 March and 18 May 2015 as correct records.

#### **2. DECLARATIONS OF INTEREST**

To note any declarations of interest made by members in connection with an agenda item. The nature of the interest must also be specified.

Members are asked to discuss any possible interests with Democratic Services prior to the meeting.

**3. PUBLIC PARTICIPATION**

To note any issues raised during the public participation period.

**4. AUDIT COMMITTEE - INTRODUCTION AND TERMS OF REFERENCE (Pages 1 - 2)**

To note the terms of reference of the Committee, introductions to key officers, and to receive a brief outline on the Committee's future work.

**5. INSURANCE PROCUREMENT (Pages 3 - 12)**

To receive an update on the outcome of the procurement exercise for new insurance arrangements for the Council.

**6. EXTERNAL AUDIT PLAN FOR 2014/15 (Pages 13 - 32)**

To note the external auditor's audit plan, which sets out the basis of their audit approach and scope for the 2014/15 audit.

**7. ANNUAL AUDIT AND CERTIFICATION FEES 2015/16 (Pages 33 - 36)**

To receive a letter from the external auditor confirming the audit and certification work that they proposed to undertake for the 2015/16 financial year.

**8. TREASURY MANAGEMENT ANNUAL OUT-TURN REPORT 2014/15 (Pages 37 - 48)**

To receive the treasury management annual out-turn report for 2014/15.

**9. FINAL ACCOUNTS 2014/15 - BAD DEBTS WRITE OFF (Pages 49 - 54)**

To receive the final accounts 2014/15 bad debts write-off. To receive a report on the total bad-debts written off during the financial year 2014/15, which was approved in accordance with the Code of Practice for Write-offs approved by the Cabinet.

**10. PROCUREMENT RULES, REGULATIONS AND CONTRACT STANDING ORDERS - WAIVERS 2014/15 (Pages 55 - 60)**

To note the waivers to the Council's procurement rules, regulations and contract standing orders approved during the financial year 2015/16.

**11. REVIEW OF LOCAL CODE OF GOOD GOVERNANCE 2014/15 (Pages 61 - 80)**

To consider the annual report of the Monitoring Officer and Internal Audit Manager for 2014/15.

**12. ANNUAL INTERNAL AUDITOR'S OPINION REPORT 2014/15 (Pages 81 - 94)**

To receive the annual internal auditor's opinion report for 2014/15.

**13. DRAFT ANNUAL FINANCIAL REPORT 2014/15 (STATEMENT OF ACCOUNTS)  
– TO FOLLOW**

To note the current position on progress with the production of the statutory annual financial report for 2014/15.

**14. DRAFT AUDIT COMMITTEE ANNUAL REPORT 2014/15 (Pages 95 - 102)**

To consider the draft Audit Committee annual report for 2014/15 and to make any amendments prior to submission to the Council.

**15. DRAFT ANNUAL GOVERNANCE STATEMENT 2014/15 (Pages 103 - 112)**

To note the draft annual governance statement for 2014/15.

**16. AUDIT COMMITTEE LETTER OF RESPONSE TO ERNST AND YOUNG  
(EXTERNAL AUDITORS) (Pages 113 - 118)**

To approve the proposed Audit Committee's letter of response to the external auditor's letter of 9 March 2015.

**17. PROGRESS AGAINST THE 2015/16 INTERNAL AUDIT PLAN (Pages 119 - 124)**

To note progress on the internal audit plan for 2015/16.

**18. ANNUAL WORK PLAN AND TRAINING (Pages 125 - 126)**

To note the Committee's annual work plan and to discuss any training requirements for Committee members.

**19. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT**

To:

**Councillors:**

**Councillors:**

A D O'Sullivan (Chairman)  
J G Ward (Vice-Chairman)  
W G Andrews  
M R Harris

J D Heron  
Mrs E L Lane  
R A Wappet  
C A Wise