

AGENDA

Meeting: Audit Committee

Place: County Hall, Bythesea Road, Trowbridge, BA14 8JN

Date: Wednesday 12 February 2020

Time: 10.00 am

Please direct any enquiries on this Agenda to Jessica Croman, of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line 01225 718262 or email jessica.croman@wiltshire.gov.uk

Press enquiries to Communications on direct lines (01225) 713114/713115.

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Membership:

Cllr Richard Britton (Chairman)
Cllr Stewart Dobson (Vice-Chairman)
Cllr Gavin Grant
Cllr Mike Hewitt
Cllr Nick Holder
Cllr Edward Kirk

Cllr Andy Phillips
Cllr Pip Ridout
Cllr Ian Thorn
Cllr John Walsh
Cllr Stuart Wheeler

Substitutes:

Cllr Anna Cuthbert
Cllr Peter Evans
Cllr Ross Henning
Cllr Ruth Hopkinson

Cllr Jon Hubbard
Cllr Jim Lynch
Cllr Ricky Rogers

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Public Participation

Please see the agenda list on following pages for details of deadlines for submission of questions and statements for this meeting.

For extended details on meeting procedure, submission and scope of questions and other matters, please consult [Part 4 of the council's constitution](#).

The full constitution can be found at [this link](#).

For assistance on these and other matters please contact the officer named above for details

AGENDA

Part I

Items to be considered while the meeting is open to the public

1 **Apologies**

To receive any apologies or substitutions for the meeting.

2 **Minutes of the Previous Meeting** (*Pages 7 - 12*)

To confirm and sign the minutes of the meeting held on 7 November 2019.

3 **Declarations of Interests**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

4 **Chairman's Announcements**

5 **Public Participation**

The Council welcomes contributions from members of the public.

Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution.

Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of this agenda no later than 5pm on **(4 clear working days, e.g. Wednesday of week before a Wednesday meeting)** in order to be guaranteed of a written response. In order to receive a verbal response questions must be submitted no later than 5pm on **(2 clear working days, eg Friday of week before a Wednesday meeting)**. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

6 **Update on the Accounts**

To receive an update on the signing off of the accounts.

7 **External Audit Plan and Training - "The Anatomy of an External Audit"**
(Pages 13 - 36)

To consider the external auditors audit plan for 2020/21.

To receive refresher training on 'The Anatomy of an External Audit'.

8 **Q3 IA Report** (Pages 37 - 82)

To consider the Q3 internal audit report from SWAP and note the outstanding audit recommendations.

9 **SWAP - Public Sector Internal Audit Standards Assessment** (Pages 83 - 88)

To receive a report from SWAP on the outcome of their triennial external assessment of their compliance with international Internal Audit standards.

10 **Service Area Risk Presentation** (Pages 89 - 100)

To receive a presentation from Peter Binley, Head of Highways, on the processes involved in the corporate approach to governing risk within Highways.

11 **Governance Action Log Update** (Pages 101 - 106)

To receive an update.

12 **Finance Director Appointment Update**

To receive an update on the appointment of a Finance Director.

13 **Forward Work Programme** (Pages 107 - 108)

To note the Forward Work Programme.

14 **Urgent Items**

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

15 **Date of Next Meeting**

To note that the next regular meeting of the Committee will be held on 29 April 2020.

16 **Exclusions of the Public**

To consider passing the following resolution:

To agree that in accordance with Section 100A(4) of the Local Government Act 1972 to exclude the public from the meeting for the business specified in Item Number 19 because it is likely that if members of the public were present there would be disclosure to them of exempt information as defined in paragraph 7 of Part I of Schedule 12A to the Act and the public interest in withholding the information outweighs the public interest in disclosing the information to the public.

Reason for restricting the item:

Paragraph 14.4.7 of Part 5 of the Constitution: *Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.*

This item is in Part 2 of the Agenda because the audit concerns matters that relate to a potential prosecution and in all the circumstances the public interest in maintaining the exemption outweighs the public interest in disclosing the information at this stage.

17 **Part II**

Item(s) during consideration of which it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

18 **SWAP Audit - Court of Protection (Pages 109 - 114)**

To consider the Court of Protection report.