

AGENDA

Meeting: Audit Committee
Place: The Kennet Room - County Hall, Trowbridge BA14 8JN
Date: Tuesday 24 July 2018
Time: 10.00 am

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

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Membership:

| | |
|-------------------------------------|--------------------|
| Cllr Richard Britton (Chairman) | Cllr Andy Phillips |
| Cllr Stewart Dobson (Vice-Chairman) | Cllr Leo Randall |
| Cllr Gavin Grant | Cllr John Smale |
| Cllr Mike Hewitt | Cllr Ian Thorn |
| Cllr Tony Jackson | Cllr John Walsh |
| Cllr Edward Kirk | |

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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 - 10*)

To confirm and sign the minutes of the meeting held on 11 April 2018.

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 **17 July 2018** 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 **19 July 2018**. 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 Arrangement for the Transition to new External Auditor (*Pages 11 - 12*)

To receive a presentation from Ian Howse, Deloitte, on the transition arrangements.

7 Accounting Policies (*Pages 13 - 14*)

To note the Council's Accounting Policies and future reporting arrangements.

8 Report to those charged with Governance (ISA 260) 2017/2018 (Pages 15 - 60)

The committee is requested to consider the ISA260 report from external auditors in its receipt of the draft accounts for 2017/18. Based upon that advice, and subject to any issues raised as a result of that consideration, the Audit Committee is requested to delegate the signing of the letter of the management representation letter to the Chairman of the Audit Committee.

9 Statement of Accounts (Pages 61 - 184)

The Committee is asked to consider the Statement of Accounts for 2017/18.

10 The Council's Risk and Performance Management Processes

A verbal update providing an overview our current processes

11 Annual Governance Statement (Pages 185 - 208)

The Committee is asked to consider officer reports and to approve the Annual Governance Statement for 2017/18 as set out in Appendix 1 for publication with the Statement of Accounts.

12 IA Annual Report 2017/18 (Pages 209 - 232)

To consider the report and note the findings of the internal auditors.

13 Q1 IA Report (Pages 233 - 258)

To consider the report and note the findings of the internal auditors.

14 Recruitment of Finance Director

To receive an update on the recruitment of the Finance Director.

15 Appointment to the Constitution Focus Group

To appoint a Member to the Constitution Focus Group

16 Forward Work Programme (Pages 259 - 262)

To note the Forward Work Programme

17 Date of Next Meeting

To note that the next regular meeting of the Committee will be held on 14 November 2018

18 Urgent Items

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

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

None