

# GOVERNANCE AND AUDIT COMMITTEE

Date: 16 March 2015

Venue: East Northamptonshire House, Cedar Drive, Thrapston

Time: 7.30pm

Present: Councillors: Colin Wright (Chairman)  
Peter Wathen (Vice-Chairman)  
Sylvia Hobbs Alex Smith  
Barbara Jenney Robin Underwood  
David Read

## External attendees:

Rachel Ashley-Caunt (LGSS)  
John Gorrie (KPMG, External Auditors)  
Yola Geen (KPMG, External Auditors)  
Nicola Scott (Welland Internal Audit Consortium)

## 423. MINUTES

Minute 358 - It was noted that Nicola Scott had not presented a report on the audit planning process, but had given an update on the Audit Consortium's progress and performance on the 2014/15 plan and requested suggestions for items for inclusion in the 2015/16 plan.

Subject to the above, the minutes of the meeting held on 2 February 2015 were approved and signed by the Chairman.

## 424. APOLOGIES FOR ABSENCE

No apologies for absence were received.

## 425. DECLARATIONS OF INTEREST

No declarations of interest were made.

## 426. QUESTIONS UNDER COUNCIL PROCEDURE RULE 10.3

No questions were submitted under Procedure Rule 10.3.

## 427. EXTERNAL AUDIT PLAN

The Council's External Auditors (KPMG) presented the External Audit Plan for 2015/16 for the Committee's information.

**RESOLVED:**

That the External Audit Plan be noted.

**428. WELLAND INTERNAL AUDIT CONSORTIUM – INTERNAL AUDIT PLAN & PERFORMANCE UPDATE 2014/15**

Nicola Scott (WIAC) presented a report setting out the progress made by the Consortium on the delivery of the Annual Internal Audit Plan for 2014/15 and associated measures of performance. It was noted that eleven final reports had now been issued. Of the two assignments shown in the report as being in draft, one had now been issued as a final version and one draft report now remained. Of the five reports shown as being in progress, two had now been issued as draft reports. The risk management audit would commence towards the end of March 2015.

It was confirmed that the audit on fixed assets would examine the accuracy of the Council's Asset Register and any audit of the maintenance carried out on the Council's fixed assets would need to be included separately in the Audit Plan.

Proposed changes to the plan requested by the Council's Management Team and agreed by the Chairman and Vice-Chairman of the Committee in line with the delegated responsibilities agreed in March 2014 were outlined and the Committee was requested to formally approve these changes.

**RESOLVED:** That

- i) the proposed changes to the 2014/15 Internal Audit Plan be approved.
- ii) the progress and performance of the Consortium be noted.

*(Reason: To demonstrate that the Committee is discharging its responsibilities in conformance with the Public Sector Internal Audit Standards).*

**429. WELLAND INTERNAL AUDIT CONSORTIUM – INTERNAL AUDIT PLAN 2015/16**

The draft Internal Audit Plan 2015/16 was presented to the Committee for formal approval in accordance with the requirements of the Public Sector Internal Audit Standards.

With reference to the Council's Whistleblowing Policy, the Committee was informed that the forthcoming staff survey would include questions to assess staff opinion on the effectiveness of the policy.

**RESOLVED:**

That the Audit Plan for 2015/16 be approved.

*(Reason: To demonstrate that the committee is discharging its responsibilities in conformance with the Public Sector Internal Audit Standards).*

**430. RISK MANAGEMENT UPDATE**

The Chief Finance Officer provided a verbal update on the implementation of the Risk Management Strategy. Information would be entered onto the risk management system by the end of March 2015 and outputs from the system would be reported to the next meeting of the Committee.

**Chairman**