

County Offices
Newland
Lincoln
LN1 1YL

21 March 2014

Audit Committee

A meeting of the Audit Committee will be held on **Monday, 31 March 2014 at 10.00 am in Committee Room One, County Offices, Newland, Lincoln LN1 1YL** for the transaction of the business set out on the attached Agenda.

Yours sincerely



Tony McArdle
Chief Executive

Membership of the Audit Committee (7 Members of the Council + 1 Voting Added Member)

Councillors Mrs S Rawlins (Chairman), Mrs E J Sneath (Vice-Chairman), N I Jackson, C E D Mair, S M Tweedale, W S Webb and P Wood

Voting Added Member

Mr P D Finch

**AUDIT COMMITTEE AGENDA
MONDAY, 31 MARCH 2014**

Item	Title	Pages
1	Apologies for Absence	
2	Declarations of Members' Interests	
3	Minutes of the meeting held on 27 January 2014	1 - 10
4	Future Delivery of Support Services - Assurance and Handover Arrangements <i>(To receive a verbal update from Judith Hetherington-Smith, Chief Information Officer and FDSS Programme Director, which will provide the Committee with an update on the governance, risk and control arrangements for the Future Delivery of Support Services)</i>	Verbal Report
5	Combined Assurance Status Reports <i>(To receive a report from Lucy Pledge, Head of Corporate Audit and Risk Management, which provides the Committee with an insight on the assurances across all the Council's critical services, key risks and projects)</i>	11 - 28
6	Statement of Accounts 2013/14 <i>(To receive a report from Claire Pemberton, Assistant Head of Finance, which updates the Committee on the changes to the Code of Practice on Local Authority Accounting and seeks approval of the Council's Statement of Accounting Policies)</i>	29 - 56
7	International Audit Standard - Response to Management Processes Questions <i>(To receive a report from Lucy Pledge, Head of Corporate Audit and Risk Management, which provides the Committee with an assessment around whether the Council's financial statements may be mis-stated due to fraud or error)</i>	57 - 66
8	External Audit - Certification of Claims and Returns - Annual Report 2012/13 <i>To receive a report from the External Auditors, KPMG, which provides the Committee with the outcome of the External Audits certification of grants and returns work for 2012/13)</i>	67 - 70
9	External Audit Plan - 2013/14 <i>(To receive a report from the External Auditors, KPMG, which provides the Committee with information as to how External Audit will deliver their Financial Statement 2013/14 work for the Council)</i>	71 - 96

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| 10 | Corporate Audit Progress Report to 28 February 2014
<i>(To receive a report from Lucy Pledge, Head of Corporate Audit and Risk Management, which provides the Committee with an update on progress made against the Audit Plan 2013/14)</i> | 97 - 132 |
| 11 | Draft Internal Audit Plan 2014/15
<i>(To receive a report from Lucy Pledge, Head of Corporate Audit and Risk Management, which presents to the Committee the draft internal audit plan for 2014/15)</i> | 133 - 166 |
| 12 | Counter Fraud and Investigation Work Plan 2014/15
<i>(To receive a report from Lucy Pledge, Head of Corporate Audit and Risk Management, which asks the Committee to review and approve the Counter Fraud Work Plan for 2014/15)</i> | 167 - 170 |

<u>Democratic Services Officer Contact Details</u>	
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