

County Offices  
Newland  
Lincoln  
LN1 1YL

17 March 2017

**Audit Committee**

A meeting of the Audit Committee will be held on **Monday, 27 March 2017 at 10.00am 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, Miss F E E Ransome, S M Tweedale, W S Webb and P Wood

**Voting Added Member**

Mr P D Finch, Independent Added Person



**AUDIT COMMITTEE AGENDA  
MONDAY, 27 MARCH 2017**

<b>Item</b>	<b>Title</b>	<b>Pages</b>
<b>1</b>	<b>Apologies for Absence</b>	
<b>2</b>	<b>Declaration of Members' Interests</b>	
<b>3</b>	<b>Minutes of the Meeting held on 30 January 2017</b>	5 - 20
<b>4</b>	<b>Internal Audit Progress Report</b> <i>(To receive a report by Rachel Abbott, Audit Team Leader, which provides an update on internal audit work undertaken in the period 12 January 2017 to 12 March 2017)</i>	21 - 36
<b>5</b>	<b>Draft Internal Audit Plan 2017/18</b> <i>(To receive a report by Lucy Pledge, Audit and Risk Manager, which presents the Committee with the draft internal audit plan for 2017/18)</i>	37 - 70
<b>6</b>	<b>External Audit Progress Report</b> <i>(To receive a report from KPMG, the County Council's External Auditors, giving an update on the 2016/17 Audit deliverables)</i>	71 - 82
<b>7</b>	<b>External Audit Plan 2016/17</b> <i>(To receive a report from KPMG, the Council's External Auditor, which describes how External Audit will deliver their Financial Statement 2016/17 work for the Council)</i>	83 - 102
<b>8</b>	<b>International Audit Standards - Response to Management Processes Questions</b> <i>(To receive a report by Lucy Pledge, Audit and Risk Manager, which provides an assessment around whether the County Council and Pension Fund financial statements may be mis-stated due to fraud or error)</i>	103 - 112
<b>9</b>	<b>Statement of Accounts 2016/17</b> <i>(To receive a report by Claire Machej, Head of Finance (Corporate), which summarises the changes to the Code of Practice on Local Authority Accounting; the review of the Council's Accounting Policies; and the changes resulting from the Accounts and Audit Regulations 2015)</i>	113 - 144
<b>10</b>	<b>Work Plan</b> <i>(To receive a report from Lucy Pledge, Audit and Risk Manager, which provides the Committee with information on the core assurance activities currently scheduled for the 2017 work plan)</i>	145 - 152

**11 CONSIDERATION OF EXEMPT INFORMATION**

In accordance with Section 100(A)(4) of the Local Government Act 1972, the following agenda item has not been circulated to the press and public on the grounds that it is considered to contain exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, as amended. The press and public may be excluded from the meeting during consideration of this item of business.

**12 IMT Assurance**

153 - 166

*(To receive a report by Simon Oliver, Chief Technology Officer, which provides the Committee with an update relating to the Information Management and Technology (IMT) service)*

**REPORTS FOR INFORMATION**

*(These reports are for information only and do not require discussion at this time. Any issues the Committee feel require discussion can be highlighted under the work plan item and scheduled for a future meeting)*

**13 CIPFA Audit Committee Update - Issue 21**

167 - 180

*(To receive a copy of Issue 21 of the CIPFA Audit Committee Update, for information only)*

**14 CIPFA Audit Committee Update - Issue 22**

181 - 192

*(To receive a copy of Issue 22 of the CIPFA Audit Committee Update, for information only)*

Democratic Services Officer Contact Details

Name: **Rachel Wilson**

Direct Dial **01522 552107**

E Mail Address [rachel.wilson@lincolnshire.gov.uk](mailto:rachel.wilson@lincolnshire.gov.uk)

**Please note:** for more information about any of the following please contact the Democratic Services Officer responsible for servicing this meeting

- Business of the meeting
- Any special arrangements
- Copies of reports

Contact details set out above.

All papers for council meetings are available on:

[www.lincolnshire.gov.uk/committeerecords](http://www.lincolnshire.gov.uk/committeerecords)