

Audit Committee

Meeting Venue
**Committee Room A - County Hall,
Llandrindod Wells, Powys**

Meeting Date
Wednesday, 5 April 2017

Meeting Time
10.00 am



County Hall
Llandrindod Wells
Powys
LD1 5LG

For further information please contact
Lisa Richards
01597 826371
lisa.richards@powys.gov.uk

29 March 2017

AGENDA

1.	APOLOGIES	A16-2017
-----------	------------------	-----------------

To receive apologies for absence.

2.	DECLARATIONS OF INTEREST	A17-2017
-----------	---------------------------------	-----------------

To receive declarations of interest from Members.

3.	DISCLOSURE OF PARTY WHIPS	A18-2017
-----------	----------------------------------	-----------------

To receive disclosures of prohibited party whips which a Member has been given in relation to the meeting in accordance with Section 78(3) of the Local Government Measure 2011.

(NB: Members are reminded that under Section 78 Members having been given a prohibited party whip cannot vote on a matter before the Committee.)

4.	MINUTES	A19-2017
-----------	----------------	-----------------

To authorise the Chair to sign the minutes of the previous meeting.

(Pages 5 - 12)

5.	WAO - AUDIT PLAN	A20-2017
-----------	-------------------------	-----------------

To consider the Audit Plans for both the Financial Statements and Pension Fund.

(Pages 13 - 46)

6.	WAO CHARGING FOR SERVICES AND INCOME GENERATION	A21-2017
-----------	--	-----------------

To consider the report of the Strategic Director, Resources.

(Pages 47 - 122)

7.	WAO FINANCIAL RESILIENCE- ACTION PLAN	A22-2017
-----------	--	-----------------

To consider the report of the Strategic Director, Resources.

(Pages 123 - 144)

8.	CLOSURE OF ACCOUNTS	A23-2017
-----------	----------------------------	-----------------

To consider the report of the Head of Financial Services.

(Pages 145 - 148)

9.	RISK MANAGEMENT	A24-2017
-----------	------------------------	-----------------

To consider the quarterly report of the Business Continuity and Risk Management Officer

(Pages 149 - 166)

10.	INTERNAL AUDIT	A25-2017
------------	-----------------------	-----------------

10.1. Audit Charter

To consider the report of the South West Audit Partnership (SWAP).

(Pages 167 - 172)

10.2. Interim Internal Audit Plan

To consider the report of the South West Audit Partnership (SWAP).

(Pages 173 - 182)

10.3. South West Audit Partnership

To consider the report of the Strategic Director, Resources (S151Officer).

(Pages 183 - 184)

11.	REGULATORY TRACKER	A26-2017
------------	---------------------------	-----------------

To consider the report of the Portfolio Holder for Finance.

(Pages 185 - 206)

12.	THE HOLDING AND USE OF RESERVES	A27-2017
------------	--	-----------------

To consider the report of the Head of Financial Services.

(Pages 207 - 212)

13.	FINANCE SCRUTINY PANEL	A28-2017
------------	-------------------------------	-----------------

To consider a scrutiny summary report.

(Pages 213 - 214)

14.	WORK PROGRAMME	A29-2017
------------	-----------------------	-----------------

To consider the forward work programme and whether any additional items should be included.

(Pages 215 - 218)

15.	JOINT CHAIRS AND VICE CHAIRS STEERING GROUP	A30-2017
------------	--	-----------------

To receive the notes of a meeting of the Joint Chairs and Vice Chairs Steering Group held on 28 February 2017.

(Pages 219 - 224)

16.	CORRESPONDENCE	A31-2017
------------	-----------------------	-----------------

To consider any items of correspondence which, in the opinion of the Chair, are of sufficient urgency to warrant consideration.

17.	ACCESS TO INFORMATION	A32-2017
------------	------------------------------	-----------------

The Monitoring Officer has determined that category 3 of the Access to Information Procedure Rules applies to the following item. His view on the public interest test (having taken account of the provisions of Rule 14.8 of the Council's Access to Information Rules) was that to make this information public would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information).

These factors in his view outweigh the public interest in disclosing this information. Members are asked to consider these factors when determining the public interest test, which they must decide when considering excluding the public from this part of the meeting.

18.	BRECON CULTURAL HUB	A33-2017
------------	----------------------------	-----------------

To consider the report of the Portfolio Holder

(To Follow)