



AUDIT COMMITTEE

Monday, 30th June, 2014

7.00 pm

Town Hall, Watford

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CONTACT

If you require further information or you would like a copy of this agenda in another format, e.g. large print, please contact Sandra Hancock in Democracy and Governance on 01923 278377 or by email to legalanddemocratic@watford.gov.uk .

Welcome to this meeting. We hope you find these notes useful.

ACCESS

Access to the Town Hall after 5.15 pm is via the entrance to the Customer Service Centre from the visitors' car park.

Visitors may park in the staff car park after 4.00 p.m. and before 7.00 a.m. This is a Pay and Display car park; the current charge is £1.50 per visit.

The Committee Rooms are on the first floor of the Town Hall and a lift is available. Induction loops are available in the Committee Rooms and the Council Chamber.

FIRE/EMERGENCY INSTRUCTIONS

In the event of a fire alarm sounding, vacate the building immediately following the instructions given by the Democratic Services Officer.

- Do not use the lifts
- Do not stop to collect personal belongings
- Go to the assembly point at the Pond and wait for further instructions
- Do not re-enter the building until authorised to do so.

MOBILE PHONES

Please ensure that mobile phones are switched off before the start of the meeting.

MINUTES

Copies of the minutes of this meeting are usually available seven working days following the meeting and can be found on the Council's website www.watford.gov.uk/meetings

RECORDING OF MEETINGS

An audio recording may be taken at this meeting for administrative purposes only.

COMMITTEE MEMBERSHIP

Councillor I Brown (Chair)
Councillor P Taylor (Vice-Chair)
Councillors I Brandon, A Khan and T Williams

AGENDA

PART A - OPEN TO THE PUBLIC

1. **APOLOGIES FOR ABSENCE/COMMITTEE MEMBERSHIP**
2. **DISCLOSURE OF INTERESTS (IF ANY)**
3. **MINUTES**

The minutes of the meeting held on 12 March 2014 to be submitted and signed.
(All minutes are available on the Council's [website](#).)

4. **REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000**
(Pages 1 - 46)

Report of the Head of Democracy and Governance

This report provides a half year report of requests made under the Freedom of Information Act 2000. The Scrutiny Committee is asked to note the report.

5. **EXTERNAL AUDIT PLAN** (Pages 47 - 62)

Report of the Head of Finance Shared Services and the External Auditor Grant Thornton

The External Audit Plan is prepared by Grant Thornton UK LLP the Council's appointed external auditors and presented to the Committee.

6. **EXTERNAL AUDIT RECOMMENDATIONS** (Pages 63 - 66)

Report of the Head of Finance Shared Services

This report gives details of the progress made in implementing the recommendations of the external auditor.

7. **INTERNAL AUDIT PROGRESS REPORT** (Pages 67 - 116)

Report of the Head of Finance Shared Services and the Shared Internal Audit Service

This report gives details of the progress made in implementing the recommendations of the internal auditor.

8. INTERNAL AUDIT ANNUAL REPORT 2013-14 (Pages 117 - 152)

Report of the Head of Finance Shared Service

This report gives details of the activities of Internal Audit during 2013/2014 and provides an opinion on the adequacy and effectiveness of the Council's internal control environment.

9. FRAUD ANNUAL REPORT 2013/2014 (Pages 153 - 160)

Report of the Fraud Manager

This report informs members of the work of the Fraud Section for the financial year 2013/2014 and provides updates on progress and developments for the current financial year.

10. ANNUAL GOVERNANCE STATEMENT 2013/14 (Pages 161 - 174)

Report of the Head of Finance Shared Services

This report enables the Committee to agree the Annual Governance Statement for inclusion in the Draft Statement of Accounts.

11. TREASURY MANAGEMENT (Pages 175 - 184)

Report of the Finance Manager

This report presents to members the Annual Treasury Management Report and Prudential Indicators for 2013/14.

12. DRAFT STATEMENT OF ACCOUNTS FOR 2013/14 (Pages 185 - 188)

Report the Head of Finance Shared Services

This report allows the Committee to consider the Draft Statement of Accounts for 2013/14.

13. COMMITTEE WORK PROGRAMME (Pages 189 - 192)

Report of the Head of Finance Shared Services

This report asks Members to review and make necessary changes to the Audit Committee's Work Programme