



**WATFORD
BOROUGH
COUNCIL**

AUDIT COMMITTEE

16 March 2017

7.00 pm

Town Hall, Watford

Publication date: 8 March 2017

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. This is a Pay and Display car park. From 1 April 2016 the flat rate charge is £2.00.

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 or on silent before the start of the meeting.

Filming / Photography / Recording / Reporting

Please note: this meeting might be filmed / photographed / recorded / reported by a party other than Watford Borough Council for subsequent broadcast or publication.

If you do not wish to have your image / voice captured you should let the Chair or Democratic Services Officer know before the start of the meeting.

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

Committee Membership

Councillor D Scudder (Chair)
Councillor T Williams (Vice-Chair)
Councillors S Cavinder, Asif Khan and B Mauthoor

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 7 December 2016 to be submitted and signed.

Copies of the minutes of this meeting are usually available seven working days following the meeting.

(All minutes are available on the Council's [website](#).)

- 4. Presentation: Risk Management**

Presentation by the Head of Democracy and Governance on risk management

- 5. Corporate Risk Register (Pages 5 - 8)**

Report of the Head of Democracy and Governance

- 6. Annual Governance Statement - Action Plan Update (Pages 9 - 12)**

Report of the Head of Finance (shared services)

- 7. Changes to Accounting Policies: 2016-17 Annual Statement of Accounts (Pages 13 - 14)**

Report of the Head of Finance (shared services)

8. Internal Audit Plans 2017-18 (Pages 15 - 52)

Report of the Head of Finance (shared services) and Shared Internal Audit Service

9. Internal Audit - Update on progress against the 2016-17 Audit Plan (Pages 53 - 104)

Report of the Shared Internal Audit Service

10. External Audit Certification Work (Pages 105 - 116)

Report of the Head of Finance (shared services) and the external auditor (EY)

11. External Auditor's report to committee (Pages 117 - 150)

Report of the Head of Finance (shared services) and the external auditor (EY)

12. Committee Work Programme (Pages 151 - 154)

Report of the Head of Finance (shared services)