

Date: 11 March 2008

TO: All Members of the Audit and  
Governance Committee  
FOR ATTENDANCE

TO: All Other Members of the Council  
FOR INFORMATION

Dear Sir/Madam

Your attendance is requested at a meeting of the **AUDIT AND GOVERNANCE COMMITTEE** to be held in the **GUILDHALL, ABINGDON** on **WEDNESDAY, 19TH MARCH, 2008** at **6.30 PM**.

Yours faithfully

Terry Stock  
Chief Executive

Members are reminded of the provisions contained in the Code of Conduct adopted on 30 September 2007 and Standing Order 34 regarding the declaration of Personal and Prejudicial Interests.

## **A G E N D A**

### **Open to the Public including the Press**

A large print version of this agenda is available. In addition any background papers referred to may be inspected by prior arrangement. Contact Steve Culliford, Democratic Services Officer, on telephone number (01235) 540306 / [steve.culliford@whitehorsedc.gov.uk](mailto:steve.culliford@whitehorsedc.gov.uk).

### **Map and Vision**

(Page 6)

A map showing the location of the venue for this meeting, together with a copy the Council Vision are attached.

**1. Notification of Substitutes and Apologies for Absence**

To record the attendance of Substitute Members, if any, who have been authorised to attend in accordance with the provisions of Standing Order 17(1), with notification having been given to the proper Officer before the start of the meeting and to receive apologies for absence.

**2. Minutes**

To adopt and sign as a correct record the minutes of the meeting of the Audit and Governance Committee held on 15 January 2008, previously circulated at the Council Meeting on 27 February 2008.

**3. Declarations of Interest**

To receive any declarations of Personal or Personal and Prejudicial Interests in respect of items on the agenda for this meeting.

Any Member with a personal interest or a personal and prejudicial interest in accordance with the provisions of the Code of Conduct, in any matter to be considered at a meeting, must declare the existence and nature of that interest as soon as the interest becomes apparent in accordance with the provisions of the Code.

When a Member declares a personal and prejudicial interest he shall also state if he has a dispensation from the Standards Committee entitling him/her to speak, or speak and vote on the matter concerned.

Where any Member has declared a personal and prejudicial interest he shall withdraw from the room while the matter is under consideration unless

- (a) His/her disability to speak, or speak and vote on the matter has been removed by a dispensation granted by the Standards Committee, or
- (b) members of the public are allowed to make representations, give evidence or answer questions about the matter by statutory right or otherwise. If that is the case, the Member can also attend the meeting for that purpose. However, the Member must immediately leave the room once he/she has finished; or when the meeting decides he/she has finished whichever is the earlier and in any event the Member must leave the room for the duration of the debate on the item in which he/she has a personal and prejudicial interest.

**4. Urgent Business and Chair's Announcements**

To receive notification of any matters, which the Chair determines, should be considered as urgent business and the special circumstances, which have made the matters urgent, and to receive any announcements from the Chair.

**5. Terms of Reference**

To note the Committee's Terms of Reference:

- (1) To consider and determine on behalf of the Council all aspects of the Accounts of the Authority including the approval of the statement of accounts.
- (2) To receive the District Auditor's Annual Governance Report (or equivalent) and review responses to it.
- (3) To consider Corporate Governance matters (including not limited to comments and complaints and risk management issues and review responses to them).
- (4) To approve the Statement of Internal Control.
- (5) To receive external and internal audit reports and review responses to them.
- (6) To consider and determine any other issue related to the above functions properly referred to the Committee by the Council.

**6. Statements and Petitions from the Public Under Standing Order 32**

Any statements and/or petitions from the public under Standing Order 32 will be made or presented at the meeting.

**7. Questions from the Public Under Standing Order 32**

Any questions from members of the public under Standing Order 32 will be asked at the meeting.

**8. Audit and Inspection Plan 2008/09**

**(Pages 7 - 31)**

Each year the Council's external auditor, the Audit Commission, submits its Audit and Inspection Plan for the following year. This sets out the various reviews to be undertaken, the main roles, the timetable and the estimated audit fee. The draft Plan has been discussed with the Chief Executive and Chief Finance Officer who are generally content with it. The Plan is now submitted to the Committee for approval. It is still in draft form pending national consultation on fee levels. It is suggested that the Committee should approve the draft Plan and delegate authority to the Chief Finance Officer to approve any amended Plan in consultation with the Chair of the Committee.

**Recommendations**

- (a) *that the Audit Commission's draft Audit and Inspection Plan 2008/09 be approved; and*
- (b) *that authority be delegated to the Strategic Director (Chief Finance Officer), in consultation with the Chair of the Committee, to approve the final Plan.*

**9. Internal Audit Management Report - Fourth Quarter 2007/08**

**(Pages 32 - 38)**

To receive and consider report 160/07 of the Audit Manager.

Introduction and Report Summary

The purpose of this report is:

- to report on management issues
- to summarise the progress of internal audit against the 2007/2008 audit plan
- to summarise the priorities and planned audit work for the remainder of quarter 4 2007/2008.

The Contact Officer for this report is Adrianna Penn, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

Recommendations

- (a) *that Members note the content of the report; and*
- (b) *that Members approve the protocol for reporting internal audit issues to the Audit and Corporate Governance Committee.*

**10. Internal Audit Activity Report 2007/08**

**(Pages 39 - 60)**

To receive and consider report 161/07 of the Audit Manager.

Introduction and Report Summary

The purpose of this report is:

- to summarise the outcomes of recent internal audit activity for the Committee to consider. The Committee is asked to review the report and the main issues arising, and seek assurance that action will be/has been taken where necessary.

The Contact Officer for this report is Adrianna Penn, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

Recommendation

*that Members note the content of the report.*

**11. Internal Audit Annual Plan 2008/09**

**(Pages 61 - 67)**

To receive and consider report 162/07 of the Audit Manager.

Introduction and Report Summary

The purpose of this report is:

- to explain the process for setting the internal audit plan and for calculating the resources available.
- to set out the proposed internal audit annual plan for 2008/2009.

The Contact Officer for this report is Adrianna Penn, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

**Recommendations**

*that Members approve the internal audit annual plan for 2008/2009.*

**Exempt Information Under Section 100A(4) of the Local Government Act 1972**

None