



Audit Committee

North Tyneside Council

21 March 2016

Wednesday 30 March 2016 Room 0.02, Quadrant East, The Silverlink North, Cobalt Business Park, North Tyneside commencing at 6.00pm.

Agenda Item	Page
1. Apologies for Absence	
To receive apologies for absence from the meeting.	
2. Declarations of Interest and Dispensations	
You are invited to declare any registerable or non-registerable interests in matters appearing on the agenda, and the nature of that interest. You are also invited to disclose any dispensation in relation to any registerable or non-registerable interests that have been granted in respect of any matters appearing on the agenda.	
You are also requested to complete the Declarations of Interests card available at the meeting and return it to the Democratic Support Officer before leaving the meeting.	
3. Minutes	4
To confirm the minutes of the meeting held on 25 November 2015.	

Members of the public are welcome to attend this meeting and receive information about it.

North Tyneside Council wants to make it easier for you to get hold of the information you need. We are able to provide our documents in alternative formats including Braille, audiotape, large print and alternative languages.

For further information please call 0191 643 5614.

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4. External Audit Report: Audit Strategy Memorandum 2015/16	9
To receive from the Council's external auditors, Mazars, a summary of their audit approach, including significant audit risks.	
5. External Audit Report: Certification of Claims and Returns 2014/15	27
To receive a report from the Council's external auditors, Mazars, in its capacity as an agent of the Audit Commission to certify specified claims and returns.	
6. External Audit: Progress Report	36
To receive an update from Mazars in meeting its responsibilities as the Council's external auditors, including key emerging national issues and developments.	
7. Accounting Policies to be used in compilation of the 2015/16 Annual Statement of Accounts	53
To receive a report on the proposed Accounting Policies that will be used in the compilation of the 2015/16 Annual Statement of Accounts.	
8. Report on the preparation of the Annual Statement of Accounts	93
To provide an update on progress associated with the preparation of the 2015/16 Annual Statement of Accounts and work undertaken to date in respect of the new statutory dates for closing accounts from 2017/18 onwards.	
9. Transport Infrastructure Assets	99
To provide an update on the on progress associated with introducing the accounting changes required by the Chartered Institute of Public Finance and Accountancy (CIPFA) for the measurement and recording of transport infrastructure assets.	
10. Risk Based Verification	103
To receive an update on the Risk Based Verification (RBV) approach to the assessment of entitlement to Housing Benefit and Council Tax Support.	
11. Strategic Audit Plan 2016/17	118
To consider the Strategic Audit Plan for 2016/17 which outlines the planned work of Internal Audit during this period	

12. **Review of Audit Committee Arrangements** 139
- To receive a report which summarises the outcomes from engagement undertaken by the Chair of the Audit Committee with a variety of stakeholders of the Audit Committee, and guidance published by the Chartered Institute of Public Finance and Accountancy (CIPFA) regarding audit committees.
13. **Exclusion Resolution**
- The Committee will be requested to pass the following resolution:
- Resolved** that under Section 100A (4) of the Local Government Act 1972 (as amended) and having applied a public interest test as defined in Part 2 of Schedule 12A of the Act, the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Act.
14. **Corporate Risk Management Summary Report** 152
- To consider the corporate risks that have been identified for monitoring and management by the Council's Senior Leadership Team.

Members of the Audit Committee:-

Mr K Robinson (Chair)

Mr M Wilkinson (Deputy Chair)

Councillor G Bell

Councillor L Bell

Councillor D McGarr

Councillor A McMullen

Councillor J O'Shea

Councillor M Rankin

Councillor J Wallace