



# MEETING OF THE ACCOUNTS AND AUDIT COMMITTEE

Members: Councillors Nawaz Ahmed, M. Ammer, L. Davy, D. Lord,  
P. White and Mr D. Whatley and Mr M. Youlton

TO BE HELD ON  
WEDNESDAY 25<sup>TH</sup> JANUARY, 2017  
at 7.00 p.m.

**IN THE WILSON ROOM AT NELSON TOWN HALL**

Members of the public may speak on any agenda item in which they have a direct interest.  
Petitions may also be presented.

You should try to make your request in writing or by telephone by **12 noon on the day of the meeting**. If you are unable to do this, you must make your request prior to the commencement of the meeting.

For further information and to make a request to speak please contact **Joanne Eccles** on telephone **661654**.



If you would like this information in a way which is better for you, please telephone us.



اگر آپ یہ معلومات کسی ایسی شکل میں چاہتے ہیں، جو کہ  
آپ کے لئے زیادہ مفید ہو تو براہ مہربانی ہمیں بتائیوں کریں۔

# A G E N D A

## 1. Declaration of Interests

Members are reminded of the legal requirements concerning the declaration of interests.

A Member must declare a disclosable pecuniary interest which he/she has in any item on the agenda. A Member with a disclosable pecuniary interest in any item may not participate in any discussion of the matter at the meeting and must not participate in any vote taken on the matter at the meeting.

In addition the Council's Standing Orders require a Member with a disclosable pecuniary interest to leave the room where the meeting is held while any discussion or voting takes place.

## 2. Minutes

**Enc.** To approve, or otherwise, the Minutes of the meeting held on 28<sup>th</sup> September, 2016.

## 3. External Audit – Update from Grant Thornton

An update will be given by the External Auditors at the meeting.

## 4. External Audit – Grant Claim Certification 2015/16

**Enc.** To consider the attached report from the External Auditors on certification work for 2015/16.

## 5. Internal Audit Plan 2016/17 – Progress Report

**Enc.** To consider the attached report of the Audit and Performance Manager on progress against the Internal Audit Plan for 2016/17 as at 31<sup>st</sup> December 2016.

## 6. Internal Audit: Recommendation Database

**Enc.** To consider the attached report of the Audit and Performance Manager on the implementation of internal audit recommendations as at 9<sup>th</sup> January 2017.

## 7. Managing the Risk of Fraud, Theft and Corruption

**Enc.** To consider the attached report of the Audit and Performance Manager on the Council's anti-fraud, theft and corruption arrangements.

## 8. Public Sector Internal Audit Standards – Peer Review of Internal Audit

**Enc.** The Audit and Performance Manager submits the attached report following the outcome of the Peer Review of Internal Audit undertaken by Burnley Borough Council and Hyndburn Borough Council Internal Audit Managers.

## 9. Internal Audit – Benchmarking

**Enc.** To consider the attached report of the Audit and Performance Manager on the outcome of a recent benchmarking exercise undertaken by the Lancashire District Audit Group of Internal Audit Units in Lancashire. **Appendix A** will be emailed to Members. It can also be accessed

via the Council's website [www.pendle.gov.uk](http://www.pendle.gov.uk) and via the following link:  
[http://www.pendle.gov.uk/meetings/meeting/2151/accounts\\_and\\_audit\\_committee](http://www.pendle.gov.uk/meetings/meeting/2151/accounts_and_audit_committee)

10. Treasury Management 2016/17 – Quarter 3 Monitoring Report

**Enc.** To consider the attached report of the Financial Services Manager on the treasury management activities of the Council in the third quarter of 2016/17.

11. External Audit Appointment

**Enc.** The Financial Services Manager submits the attached update on recent developments linked to the appointment of External Auditor to the Council.

12. Corporate Governance and Risk – Update

To consider the attached report from the Financial Services Manager. **TO FOLLOW**

13. IT Controls

To consider the attached report from the Financial Services Manager. **TO FOLLOW**