



# Northumberland County Council

**Your ref:**  
**Our ref:**  
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**Date:** 15 January 2019

Dear Sir or Madam

Your attendance is requested at a meeting of the **AUDIT COMMITTEE** to be held in **COMMITTEE ROOM 2** on **WEDNESDAY, 23 JANUARY 2019** at **10.00 am** for a **10.15 am** start.

**Please note:**

- **The period between 10.00 am and 10.15 am is restricted to Members of the Audit Committee and Internal and External Audit to allow discussion without the presence of senior officers, in accordance with Minute No. 51(1)/2009-10 and CIPFA best practice.**

Yours faithfully

Daljit Lally  
Chief Executive

**To members of the Audit Committee:-**

**Councillors G Hill (Chair), M Swinburn (Vice Chair), G Castle, L Grimshaw, A Hepple, M Purvis, L J Rickerby, D Towns**



**Daljit Lally, Chief Executive**  
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## **AGENDA**

### **PART I**

It is expected that the matters included in this part of the agenda will be dealt with in public.

#### **1. APOLOGIES FOR ABSENCE**

#### **2. MINUTES**

Minutes of the Audit Committee held on 28 November 2018, as circulated, to be confirmed as a true record and signed by the Chair.

#### **3. DISCLOSURE OF MEMBERS' INTERESTS**

Unless already entered in the Council's Register of Members' interests, members are required to disclose any personal interest (which includes any disclosable pecuniary interest) they may have in any of the items included on the agenda for the meeting in accordance with the Code of Conduct adopted by the Council on 4 July 2012, and are reminded that if they have any personal interests of a prejudicial nature (as defined under paragraph 17 of the Code Conduct) they must not participate in any discussion or vote on the matter and must leave the room.

NB Any member needing clarification must contact Liam Henry, Legal Services Manager, on 01670 623324. Please refer to the guidance on disclosures at the rear of this agenda letter.

#### **4. REPORTS OF THE EXECUTIVE DIRECTOR OF FINANCE & DEPUTY CHIEF EXECUTIVE**

##### **(a) Treasury Management Strategy Statement for the Financial Year 2019-20 (Appendix A)**

This report sets out the Treasury Management Strategy, Treasury Management Policy Statement, the Annual Investment Strategy for the Financial Year 2019-20, Prudential Indicators 2019-20 to 2021-22 and the Minimum Revenue Provision Policy 2019-20.

##### **(b) Statement of Accounts 2018-19 (Appendix B)**

The purpose of this report is to provide the Audit Committee with an overview of the timetable for publishing the 2018-19 Statement of Accounts and reporting to Audit Committee; the Accounting Policies to be adopted and an update regarding the anticipated outturn position for the Council.

**(c) Corporate Fraud Team - Interim Fraud Report  
(Appendix C)**

The purpose of this report is to update the Audit Committee on work undertaken by the Corporate Fraud Team within the Council covering the period April 2018 - September 2018.

**5. REPORT OF CHIEF INTERNAL AUDITOR**

**Preparation of the Strategic Audit Plan - 2019/20  
(Appendix D)**

The purpose of this report is to outline the approach to preparing the 2019/20 Strategic Audit Plan, for consideration and endorsement by the Audit Committee. The report also ensures the Audit Committee, as a key stakeholder of Internal Audit's work, is engaged at an early stage in the planning process.

**6. URGENT BUSINESS (IF ANY)**

To consider such other business as, in the opinion of the Chair, should, by reason of special circumstances, be considered as a matter of urgency.



**IF YOU HAVE AN INTEREST AT THIS MEETING, PLEASE:**

- Declare it and give details of its nature before the matter is discussed or as soon as it becomes apparent to you.
- Complete this sheet and pass it to the Democratic Services Officer.

<b>Name (please print):</b>
<b>Meeting:</b>
<b>Date:</b>
<b>Item to which your interest relates:</b>
<b>Nature of Registerable Personal Interest i.e. either disclosable pecuniary interest (as defined by Annex 2 to Code of Conduct or other interest (as defined by Annex 3 to Code of Conduct) (please give details):</b>
<b>Nature of Non-registerable Personal Interest (please give details):</b>
<b>Are you intending to withdraw from the meeting?</b>

**1. Registerable Personal Interests** – You may have a Registerable Personal Interest if the issue being discussed in the meeting:

- a) relates to any Disclosable Pecuniary Interest (as defined by Annex 1 to the Code of Conduct); or
- b) any other interest (as defined by Annex 2 to the Code of Conduct)

The following interests are Disclosable Pecuniary Interests if they are an interest of either you or your spouse or civil partner:

- (1) Employment, Office, Companies, Profession or vocation; (2) Sponsorship; (3) Contracts with the Council; (4) Land in the County; (5) Licences in the County; (6) Corporate Tenancies with the Council; or
- (7) Securities - interests in Companies trading with the Council.

The following are other Registerable Personal Interests:

- (1) any body of which you are a member (or in a position of general control or management) to which you are appointed or nominated by the Council; (2) any body which (i) exercises functions of a public nature or (ii) has charitable purposes or (iii) one of whose principal purpose includes the influence of public opinion or policy (including any political party or trade union) of which you are a member (or in a position of general control or management ); or (3) any person from whom you have received within the previous three years a gift or hospitality with an estimated value of more than £50 which is attributable to your position as an elected or co-opted member of the Council.

**2. Non-Registerable Personal Interests** - You may have a non-registerable personal interest when you attend a meeting of the Council or Cabinet, or one of their committees or sub-committees, and you are, or ought reasonably to be, aware that a decision in relation to an item of business which is to be transacted might reasonably be regarded as affecting your well being or financial position, or the well being or financial position of a person described below to a greater extent than most inhabitants of the area affected by the decision.

The persons referred to above are: (a) a member of your family; (b) any person with whom you have a close association; or (c) in relation to persons described in (a) and (b), their employer, any firm in which they are a partner, or company of which they are a director or shareholder.

### **3. Non-Participation in Council Business**

When you attend a meeting of the Council or Cabinet, or one of their committees or sub-committees, and you are aware that the criteria set out below are satisfied in relation to any matter to be considered, or being considered at that meeting, you must : (a) Declare that fact to the meeting; (b) Not participate (or further participate) in any discussion of the matter at the meeting; (c) Not participate in any vote (or further vote) taken on the matter at the meeting; and (d) Leave the room whilst the matter is being discussed.

The criteria for the purposes of the above paragraph are that: (a) You have a registerable or non-registerable personal interest in the matter which is such that a member of the public knowing the relevant facts would reasonably think it so significant that it is likely to prejudice your judgement of the public interest; **and either** (b) the matter will affect the financial position of yourself or one of the persons or bodies referred to above or in any of your register entries; **or** (c) the matter concerns a request for any permission, licence, consent or registration sought by yourself or any of the persons referred to above or in any of your register entries.

**This guidance is not a complete statement of the rules on declaration of interests which are contained in the Members' Code of Conduct. If in any doubt, please consult the Monitoring Officer or relevant Democratic Services Officer before the meeting.**