



To: All Members of the Audit Committee, Chief Executive, Chief Officers, All officers named for 'actions'

From: Legal, Democratic & Statutory Services
Ask for: Theresa Baker
Ext: 26545

**AUDIT COMMITTEE
23 SEPTEMBER 2016**

ATTENDANCE

MEMBERS OF THE PANEL

F Button (substitute for R F Cheswright), T W Hone, T Hunter, P A Ruffles (substitute for D Andrews), D T F Scudder, S J Taylor, A D Williams (*Chairman*), W J Wyatt-Lowe (*Vice-Chairman*)

Upon consideration of the agenda for the Audit Committee meeting 23 September 2016, as circulated, copy annexed, conclusions were reached and are recorded below:

Note: No declarations of interest were made by any member of the Committee in relation to the matters considered at this meeting.

Chairman's Announcements

The Chairman noted apologies from J Lloyd. He advised the committee that as the Director of Resources was delayed there would be no break and the signing of the letters of representation for the financial statements (Items 3 and 6) would be undertaken at the end of the meeting.

PART I ('OPEN') BUSINESS

| | ACTION |
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| 1. MINUTES | |
| 1.1 The minutes of the Committee meeting held on 21 June 2016 were confirmed as a correct record and signed by the Chairman. | |
| 2. AUDIT RESULTS REPORT 2015/16 – COUNTY COUNCIL | |
| 2.1 The Committee considered the Hertfordshire County Council Annual Governance Report 2015/2016 of the external auditors. | |
| 2.2 Neil Harris of Ernst & Young (EY) was pleased to advise the Committee that all work in the external auditor's areas of responsibility had been completed and drew the Committees' attention to the key matters as detailed in the Executive Summary on pages 0-1 of the report. | |
| 2.3 The auditor thanked officers for their cooperation and complimented them on the production of a very good set of accounts, particularly in | |

terms of preparation of accounts and any significant accounting issues which took place year on year. The Committee were pleased to hear that this reflected well on the Council which was subsequently well prepared for fast closure of accounts for 2017/18.

- 2.4 Members were advised that, subject to the Committee's decision on the accounts, EY intended to issue an unqualified opinion on the financial statements as at 31 March 2016 and proposed to provide an unqualified value for money conclusion (i.e. that the Council had appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources). In addition there were no matters for the Committee to be made aware of as part of the assurance statement to the national audit office which formed part of the Whole of Government Accounts exercise.
- 2.5 The auditor expressed satisfaction with consolidation of the Council's accounts with the group accounts for the subsidiaries Herts for Learning Ltd and Hertfordshire Catering Ltd, also with the Fire Fighters' pension fund.
- 2.6 Members heard that in terms of materiality, lower levels of testing were set for sensitive areas including remuneration of officers earning over £50,000, members allowances and related party transactions.
- 2.7 There were no issues to bring to the Committee's attention on the four identified risks i.e. property asset valuation; Better Care Fund; risk of fraud in revenue recognition and risk of management override.
- 2.8 The Committee's attention was drawn to a longstanding debt of £6.4 Million owed by the Diocese of St Albans to the County Council in respect of St Mary's School, Cheshunt to which EY had specifically requested a Management Representation Letter in terms of recoverability, in addition to the standard representations.
- 2.9 In response to questions the Committee heard that the debt was being settled by the sale of the former school site to repay the Council; the £6.4 Million was being held by solicitors and once an item of retention (planning) had been resolved, the bulk of the funds would be released within 2 weeks; also that interest accrued on the debt would come to the County Council.
- 2.10 No significant deficiencies in the design or operation of an internal control that might result in a material misstatement in the financial statements that the County Council was not already aware of were identified by EY.

C.Cook,
O.Mapley

2.11 Members were pleased that the County Council's Property Asset Valuation had improved particularly in relation to errors in the revaluation process. In response to questions, reassurance was received from EY that as this had always been seen as a significant audit risk further additional audit procedures had been performed (page 3) (i.e. the appropriate process of valuation, consideration of whether properties had undergone a change in use, changes in accounting standards); management had confirmed subsequent review and reassessment of 115 assets; the issue it would remain on EY's future audit plan. Officers clarified that the revaluation process was now under continuous review and that there were robust procedures around the process of revaluation, also close links with Property. Officers directed that this issue would be further covered in the Response to the Annual Results Report.

2.12 In terms of Internal Skills and the Council's Resilience, the situation in terms of Partnership arrangements (e.g. partnership with auditors in the Clinical Commissioning Groups (CCG's) in the Better Care Fund; Borough Council auditors) including readiness for fast closure was raised. The auditor reported that the Better Care Fund had worked very well in Hertfordshire due to early agreement with CCG's on accounting treatment and clarity of governance (i.e. joint control vs dual control); notably East & North Hertfordshire CCG had resolve these issues by May before the audit had begun. It was noted that the vast majority of district councils were ready for fast closure, however the Chief Financial Officers' network could consider providing additional support to the few that were not ready.

O Mapley

The auditor commented that the biggest challenge would be for EY itself to demonstrate that it was ready for Fast Closure in July rather than September 2018.

Conclusion:

2.13 The Committee RESOLVED that that the Audit Results Report 2015/16 for the County Council audit engagement be noted and endorsed.

2.14 The Committee welcomed the very positive feedback on the preparedness of the County Council and its accounting procedures.

**3. RESPONSE TO THE AUDIT RESULTS REPORT –
HERTFORDSHIRE COUNTY COUNCIL (INCLUDING FIRE
FIGHTERS' PENSION FUND) FINANCIAL STATEMENTS**

3.1 The Committee considered a report which provided a recommended response to the Audit Results Report 2015/16, including the draft Letter of Representation.

3.2 Officers were pleased to note the assurances given on the Annual Results Report Financial Statement for 2015/16, also on the

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financial controls and processes in place during the year, and commented that they would continue to review the County Council's processes and mindful of the requirement for faster closure in 2018 were identifying critical paths towards which to direct resources.

- 3.3 With respect to property, plant and equipment valuations, the Committee heard that the Council had in place processes for review of the existence of these assets during the year; were continuing to work with valuers to enable them to understand the basis of valuation, also that there was resilience (i.e. capacity to carry out double checking of inputting to balance sheets) for the specialised accounting entry from this work and thus few numerical adjustments.

Conclusion:

- 3.4 The Committee:
RESOLVED to note the contents of the report;
RESOLVED that the response to the Audit Results Report 2015/16 for the County Council be approved;
RESOLVED that the Letter of Representation be signed at the end of the meeting.

**4. ANNUAL STATEMENT OF ACCOUNTS 2015/16–
HERTFORDSHIRE COUNTY COUNCIL (INCLUDING FIRE
FIGHTERS' PENSION FUND) FINANCIAL STATEMENTS**

- 4.1 The Committee considered a report which outlined any significant changes made through the course of the audit to the draft Statement of Accounts as detailed in Appendix A to the report.
- 4.2 Members had been advised during the pre-meeting training session that the Statement of Accounts for 2015/16 now started with a Narrative Report rather than an Explanatory Forward and details of Appendix A had been explained.
- 4.3 The Committee heard that changes to the statement of accounts subsequent to the audit review were few and resulted in the General Fund balance returning to the level projected within the Integrated Plan.
- 4.4 Officers noted that there were few numerical adjustments and drew Members' attention to:
- Corrections to several property valuations which had been processed thorough during the course of the audit;
 - Incorrect treatment of a payment from the Hertfordshire Local Enterprise Partnership (LEP) as a grant payment rather than a loan which had been corrected for;
 - Consolidation of the group accounts subsequent to disclosure of the tax liability of Herts Catering Ltd, which at the time of publication of the draft accounts had been unknown;

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- Duplication of a transfer to reserves in relation to the Innovation Fund, also an additional transfer to the Public Health reserve due to processing after the transfer to / from reserves following production of the draft accounts, which had led to adjustments to the specific reserves and the movement of the General Fund by £1.303m from £30.809m to £32.112m;
- The necessary correction of the method of calculating the revaluation of PFI assets which had led to an increase in the asset value of £3.26m to £65.8m and an offsetting increase in the revaluation reserve;
- Disclose information on valuation of assets in order to meet the requirements of IFRS13;
- Inclusion of a Post Balance Sheet Disclosure for Brexit, the current position of the Council and the potential impact on it.

4.5 The Committee were advised that the accounts incorporating the auditor's final opinion and certificate would be published on the Council's website after the meeting (30 September 2016).

C.Cook

4.6 To a query officers clarified that the complexity of the leases on Robertson House and Farnham House, Stevenage were a consequence of the fact that Hertfordshire had leased these buildings prior to purchase; as a result there were underlying lease back arrangements which would finish in September 2018 when the freehold reverted back to the County Council. Members were pleased to note that these arrangements had generated £1.1million per annum to the Council.

4.7 Officers reminded Members that they were happy to answer by email any further questions they might raise subsequent to the meeting.

L. McLeod

Conclusion:

4.8 The Committee RESOLVED that the Annual Statement of Accounts 2015/16 be approved.

5. AUDIT RESULTS REPORT 2015/16 – PENSION FUND

5.1 Neil Harris (on behalf of Richard Page) of EY presented the Committee with the Audit Results Report of the financial statements of the Hertfordshire Pension Fund 2015/16 and advised them that they had now completed their work on it.

5.2 The Committee were directed to the executive summary on pages 0-1 of the report. They were advised that there were no matters to which their attention should be drawn and that all audit risks had been addressed. On the basis of this Richard Page would, as of 23 September 2016, issue an opinion that the Pensions Fund's

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financial statements were unqualified and that there were to EY's knowledge no issues on which the Pension Fund's annual report was not consistent with the financial statements. The audit opinion would be issued in the form which appeared in Appendix D to the report.

Conclusion:

5.3 The Committee RESOLVED that the Audit Results Report 2015/16 for the Pension Fund be noted.

6. RESPONSE TO THE AUDIT RESULTS REPORT 2015/16 – PENSION FUND

6.1 The Committee received a report providing a response to the Audit Results Report 2015/16 – Pensions Fund.

6.2 Officers were pleased to report that there were no recommendations and the auditors were expected to confirm an unqualified opinion on the accounts.

6.3 The Committee were advised that because the accounts pack had been produced ahead of schedule there could be adjustments as some figures were estimates.

6.4 Members heard that the Pension Fund's net assets had increased to £3.584 billion after an amendment during the audit to account for an identified £8.7 million undervaluation of the property pooled investment assets.

6.5 Officers reported that the Letter of Representation had been before the Pensions Committee who had noted their satisfaction with the accounts and the auditors report.

6.6 The chairman confirmed that the Letter of Representation would be signed at the end of the meeting.

A. Williams
O. Mapley

Conclusion

6.7 The Committee RESOLVED that:

- the Audit Results report for the Pension Fund be approved,
- the Letter of Representation be signed by the Director of Resources and the Chairman of the Audit Committee

7. RISK MANAGEMENT UPDATE REPORT

7.1 The Committee considered a report on the risk management system and risk related issues including Corporate Risk Movements, De-escalated / Withdrawn Risks, the 34 Corporate Risks, also the Full Corporate Register.

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| 7.2 | Members noted that the corporate risk register included amendments for the 1 withdrawn and 1 de-escalated risk since the last meeting of the Audit Committee in June 2016, also that the full Corporate Risk Register could be viewed electronically via a linked icon. | |
| 7.3 | In terms of key movements Members' attention was drawn to the fact that 2 risks had risen from amber to red since the last quarter i.e. HCSOPD0006 and ENV0104 resulting in a total of 13 severe risks. | |
| 7.4 | Members were directed to the Heat Map which illustrated all corporate risks and heard that AUDIT0001 had risen from amber 12 to amber 16, CSCE0002 had been de-escalated to a Service rather than Corporate level; whilst risk PROP0016 had been withdrawn to a local level rather than a service level. | |
| 7.5 | Officers suggested red (severe) risk rated Matrix Nos EO1 (<i>Tree Health</i>) and RO3 (<i>HCC's pension fund level may not improve sufficiently to cover accrued pension cost</i>) as options for the focus of the Risk Focus Report for 30 November 2016 Audit Committee meeting. | |
| 7.6 | The Committee selected Risk Reference ENV0142 (Tree Health); they particularly welcomed it in respect of diseased trees weakened by storms in relation to previous incidents in the county. Members noted that Ash Dieback which had now reached Hertfordshire and that the Environment, Planning & Transport Cabinet Panel of 14 September 2016 had received a report on the issue. | F Timms |
| 7.7 | In response to a Member's question, officers clarified that for Matrix No. HC07 the risk had been increased because there was a possibility that some care providers might be lost due to Brexit. | |
| 7.8 | The Committee requested that Risk Matrix No HC07 (Failure of care providers) should be the focus of a future Risk Focus Report when there was more empirical information to support any risk movements. | F. Timms |
| 7.9 | When the Committee's opinion was sought on the content of the report, Members expressed satisfaction with the move to electronic linking to the full Corporate Risk Register in light of the reduction in paperwork. | |

Conclusion:

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- 7.10 The Committee RESOLVED that:
- the Risk Management Update report be noted;
 - Risk E01 (Tree Health) (Risk Reference ENV0142: “*Due to the threat of an increasing number of tree pests and diseases, in particular the imminent threat from Ash Dieback, there is a risk of a significant number of trees being affected which may result in significant unplanned costs, potential dangers to the public and/or service users, impacts on the landscape and loss of biodiversity*”) be the subject of the risk focus report for the 30 November 2016 meeting.

8. RISK FOCUS REPORT – HEALTH AND SOCIAL CARE ECONOMY

8.1 Subsequent to a resolution from the 21 June 2016 meeting, the Audit Committee received a report detailing the assessment of, rating of, also controls to minimise or avoid occurrence of risk to local health and social economy and its ability to deliver good quality care and support to Hertfordshire’s residents. It focused on three separate but highly interdependent risks which were all rated as severe:

- HCS0010: workforce (and inability to recruit enough care workers – a local & national issue);
- HCS0012: National Health Service (NHS) structural changes and funding (and potential danger to jointly commissioned projects);
- HCSOPD0001: delays in discharging patients from hospital (due to increased demand).

8.2 Officers reported that despite paying above national minimum wage and promotional activities, workforce recruitment and retention in Hertfordshire remained a sustainability challenge for care home providers and home care agencies. Members heard that the County Council had attempted to moderate the market via Quantum Care and had close links with Hertfordshire Care Providers Association. Comment was passed that some of the larger care providers which relied on a European work force had recently experienced problems, however in light of Brexit the Council was monitoring the situation. Officers agreed that, in 12 months’ time when there was more empirical information, they would bring a report on the Risk of Brexit to Care Providers back to the Audit Committee.

E Knowles

8.3 The Committee noted the development of NHS Sustainability and Transformation Plans (STP) for the combined Hertfordshire and West Essex geographical area and its intention to ensure financial stability of the health and social care economy. Officers reported that there would be associated financial targets which could impact on shared activity and commissioning. Members were also advised that the Council was involved in the development of the STP and its associated work streams.

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- 8.4 In discussion of the escalation of the risk to delays in discharging patients from hospital, Members noted that multiple factors contributed to the rise in volume of activity coming to social care from acute settings (rather than the community): increasing age of the population, the more complex needs of patients from acute settings; the higher level of care required by these patients, lack of appropriate social care places, too few staff; not all providers would take County Council presentees.
- 8.5 To a suggestion, officers commented that the Council was already involved in efforts to provide care worker specific training to enable them to care for people with complex needs e.g. significant funding and work with the East and North Hertfordshire Vanguard project.
- 8.6 In response to a question officers commented that the County Council was involved in some 'Step Down' facilities such as Hertfordshire Community Trust. However, the need to make people's homes suitable for occupation caused blocking of the Step-Down facility itself. Also under consideration was 'Discharge to Assess', a further element in moving patients from acute scenarios to their homes or care homes where they would complete the rest of their testing; again social care input would be required to make their homes suitable. When Members questioned the impartiality of 'Trust Assessors' involved in mediating and solving issues around moving patients out of acute care, officers highlighted the involvement of care providers in their appointment and the fact that, if entry was refused due to the level of the patient's need, the Council would have to find alternative accommodation for them. The Committee heard that GP's at the door was another initiative to assess people for entry to care homes and if not suitable to be send them back to an acute care situation.
- 8.7 Conversation emphasised that with an ageing population the ultimate solution was improved health at the onset and continuing, i.e. the need for a whole system approach including the County Council, District and Borough Councils, also Public Health to prevent the population from requiring acute care in the first place by getting them fitter, earlier diagnosis and treatment of conditions such as diabetes, reduction of prescription drug intake, faster rehabilitation of the ill; home support for those with needs to negate the need for hospital care.
- 8.8 The Committee heard that the Council had in place robust controls, monitoring and targets to manage the risk and to be aware of the direction it was taking. On a positive note officers reported that although 6.2% of West Hertfordshire's Bed Base was currently subject to delayed transfer of care; this had at times decreased to 4% which was a positive indication of progress towards the 2.5% end of the year target.

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Conclusion

8.9 The Committee RESOLVED to:
note the report and commented on the information provided in the report.

9. SIAS INTERNAL AUDIT PROGRESS REPORT

9.1 The Committee received an internal audit progress report from SIAS, providing Members with information on the current position.

In terms of breakdown of audits completed Members heard that:

- as at 19 September 2016 37% of the 2016/17 Internal Audit plan days had been delivered;
- Since 23 May 2016, 11 audits and associated reports had been completed, also 2 Grant Certifications and 1 assurance of the Council's Carbon Reduction Commitment Return.

9.2 The Committee noted that draft reports had been issued to management for comment and response on Management of Empty Properties and Carers Direct Payments. Officers were pleased to report that, since the report had been written, the Special Educational Needs Strategy report from the 2015/16 audit plan had been finalised and provided substantial assurance.

9.3 With respect to proposed audit amendments the Committee's attention was drawn to the fact that due to the recent movement of Hertfordshire Equipment Services (HES) from the Hertfordshire Business Services (HBS) portfolio to Health and Community Service, the Fuel Card audit had been extended from 10 to 15 days to ensure assurance over robustness of internal controls for these key users of the Fuel Card system.

9.4 An initial budget of eight days had been allocated from the contingency for an audit of outturn projections on budget monitors.

9.5 Officers were pleased to report that there had been no Limited Assurance opinions since the last progress report.

9.6 In terms of high priority recommendations Members heard that Highways management had already implemented the recommendation for strengthening the visibility and robustness of contract risk management arrangements in relation to the audit of the Governance, Performance and Contract Management arrangements for the Highways Contract.

9.7 Updating the Committee on performance management, officers highlighted that since the production of the report, planned days had risen to 37% and planned projects to 36% with respect to the performance indicator.

- 9.8 To a question on the fact that separate independent assurance was no longer deemed necessary on the ICT systems rationalisation project, officers commented that responsibility for this decision lay with the Director of Resources and that the Head of Assurance would have reached the decision after due testing and diligence.
- 9.9 When the reduction in the number of schools visited as part of Theme 1 from 25 to 19 was queried, officers explained that SIAS coordinated and received the Schools Financial Value Standard (SFVS) returns which all schools were obliged to submit. From the information received and in view of the fact that the economic climate had increased the likelihood of more schools getting into financial difficulties, the decision had been taken to visit 5 fewer schools in order to give the capacity for ad-hoc assurance requests during the year. Despite this the plan still allowed for the same number of days.
- 9.10 A Member raised the issue of key legal reputational risk to the Council should a contractor's subcontractor fraudulently fail to deliver against the specification, the potential for this issue to be widespread; and the ability of the risk register to flag up such situations. Officers commented that previously the risk register had not been formalised, visible or dynamic to respond to such risk, however arrangements were now in place to make such risk visible. Officers agreed to check this particular risk was on the register.

C. Cook

Conclusion:

- 9.11 .The Committee RESOLVED to::
- Note the Internal Audit Progress Report;
 - Agree the changes to the audit plan;
 - Agree to the removal of high priority actions now complete:
 - 3: Children's Services Commissioning – Contract Monitoring (Safeguarding);
 - 5: Employment Status Checks(all checks have now been completed);
 - 6: Employment Status Checks(The Vendor request form has now been updated);
 - 7: Highways Contract:

10. SIAS - ANNUAL REPORT

- 10.1 The Committee received a report on the activity of the Shared Internal Audit Service for 2015/16.
- 10.2 Officers were pleased to report that:
- an independent peer review of SIAS's compliance with the Public Sector Internal Audit Standards had confirmed the service was operating at the highest level of conformance;
 - commendation had been received for SIAS's revised audit

methodology;

- SIAS had again exceeded its two key performance indicators.

10.3 Members were advised that as SIAS was now fully established, based on two recommendations from the independent peer review, a project to establish 'the business advantage that an approach which sees all assurance services could secure' had been included in the SIAS 2016/17 Service plan.

Conclusion:

10.4 The Committee RESOLVED to note the report.

11. SHARED ANTI-FRAUD SERVICE REPORT

11.1 The first report from the Share Anti-Fraud Service (SAFS) was received by the Audit Committee to provide it with SAFS's progress against the Council's Anti-Fraud Action plan as adopted in March 2016, also to note and comment against the Plan for 2016/17.

11.2 Officers highlighted that amongst others, reports from CIPFA and PKF, Portsmouth and Experian (which estimated annual fraud losses in local government at £2.1billion and risk of fraud losses for local government in excess of £7 billion /annum (excluding fraud in local taxation or care services), had been used by Council officers and SAFS to alert the Council to its own fraud risks and to find ways to mitigate or manage these.

11.3 In terms of the 2015/16 SAFS year-end position, Members noted that the County Council's contribution to SAFS was £60k and that this had delivered £370k in fraud loss that could be recovered; £395k in direct future savings; £774k in non-cashable savings i.e. council tax revenue raised through removals of discounts - as the main beneficiary of local taxation the County Council supported the District Councils who collected it).

11.4 To enable fraud reporting by staff and public the County Council's new website included a confidential fraud hotline, a secure email account for reporting fraud, further development of an online reporting tool, and as before there was the Council's in-house Whistleblowing procedure.

11.5 Members heard that alleged / reported types of fraud had been as expected in the areas of staff/ pension, blue badge, financial (including cyber/spam attacks), schools, also other types (including contract / procurement). Officers reported the level of financial loss through Blue Badge fraud was difficult to identify, however although not the County Council's highest priority it was a prominent concern with the public.

11.6 The committee noted that in Q1 of 2016/17 SAFS had recorded

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fraud loss and savings across the partnership of £605k, and for the County Council fraud losses of £7k and savings resulting from prevention totalling £52K.

- 11.7 Officers directed the Committee to Appendix 2 to the report which highlighted that progress had been good in terms of the County Council's performance against the Anti –Fraud plan 2016/17; the only outstanding strategy was development of a Cyber-Crime Response plan/document to consider how Cyber-Crime was used to commit fraud and how SAFS Partners could be protected against this emerging threat.
- 11.8 With respect to anti-fraud activity undertaken to protect the Council, Members heard that individual sessions had been delivered to a range of departments including registrars, firefighters, finance, the Customer Service Centre, the Connexions team. A Member thanked officers for the specialist Member training that had been delivered at both District and County Council levels, especially in terms of Council Tax and Tenancy fraud.
- 11.9 The Committee RESOLVED to:
- Note the Shared Anti-Fraud Service year-end data for 2015/16;
 - Note the progress of the shared Anti-Fraud Service in delivering the Council Anti-Fraud Action Plan 2016/17;
 - Note the anti-fraud activity undertaken to protect the Council.

12. FUTURE WORK PROGRAMME

- 12.1 The Committee noted the future work programme below (new items added at this meeting in bold)

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| <p>Wednesday 30 November 2016 at 10am <i>(Preceded by SIAS presentation at 9:30am)</i></p> | <ul style="list-style-type: none"> • Annual Audit Letter 2015/16 • Annual Audit Results Report – Follow Up Actions • Grant Certification 2015-16 • Mid-Year Report on the Treasury Management Service and Prudential Indicators 2016/17 • Risk Management Update • Risk Focus Report: Risk E01 (Tree Health) <i>(Risk Reference ENV0142: “Due to the threat of an increasing number of tree pests and diseases, in particular the imminent threat from Ash Dieback, there is a risk of a significant number of trees being affected which may result in significant unplanned costs, potential</i> |
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| | <p><i>dangers to the public and/or service users, impacts on the landscape and loss of biodiversity”</i></p> <ul style="list-style-type: none"> • Internal Audit Progress Report • S106 and CIL Update Report |
| Wednesday 1 March 2017 at 10am | <ul style="list-style-type: none"> • Preparation for 2016/17 Accounts • Audit Plan 2016/17 – County Council • Audit Plan 2016/17 – Pension Fund • Letters of Representation on Management and Oversight of The Hertfordshire County Council (Including Firefighters’ Pension Fund) And Hertfordshire Pension Fund Accounts 2016/17 • Risk Management Annual Report 2016/17 • Risk Focus Report • Internal Audit Progress Report Q4 • Internal Audit Plan 2017/18 |
| Tuesday 27 June 2017 at 10am | <ul style="list-style-type: none"> • Risk Management Update • Risk Focus Report – • Annual Governance Statement 2016/17 and Code of Corporate Governance • Annual Assurance Statement and Internal Audit Annual Report 2016/17 • Internal Audit Progress Report Q1 • End of Year Report on the Treasury Management Service and Prudential Indicators 2016/17 • Whistle Blowing Annual Report 2016/17 |

13. ANY OTHER BUSINESS

13.1 There was no other business.

**KATHRYN PETTITT
CHIEF LEGAL OFFICER**

CHAIRMAN _____

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