

ROTHERHAM BOROUGH COUNCIL – REPORT TO AUDIT COMMITTEE

1.	Meeting:	Audit Committee
2.	Date:	23 rd September, 2015
3.	Title:	Audit Committee Prospectus
4.	Directorate:	Finance and Corporate Services

5. Summary

This report presents to the Audit Committee a prospectus outlining the objectives of the Committee and how it will operate in the future.

The Prospectus has been produced following consultation with Commissioner Sir Derek Myers, Audit Committee Members and the Council's external auditor; KPMG. It was agreed by the Chair and Vice-Chair of the Audit Committee on 31 July 2015.

The Prospectus contains within it an updated schedule of reports it is now planned to present to the Audit Committee over the year. This replaces the workplan presented to the Audit Committee at its meeting on 22 July 2015.

6. Recommendations

The Audit Committee is asked to note the Prospectus “A Fresh Start” and the updated Audit Committee work programme resulting from it.

7. Proposals and Details

- 7.1 The Casey Report criticised the whole of the Council and resulted in Government intervention. The subsequent production of a corporate improvement plan (which complements the already existing Children's Improvement Plan) was designed to create a fresh start for the Council's services and the governance arrangements across the whole of the Council.
- 7.2 As part of the planning of improvements, the Lead Commissioner, Sir Derek Myers, met with the Chair of the Audit Committee and agreed the Audit Committee also needed a fresh start. The '*Fresh Start*' is reflected in the Audit Committee Prospectus, which is attached at **Appendix A**. The Prospectus sets out Audit Committee standards, the scope of its work and how it will seek the assurances about the management of risks across the Council.
- 7.3 Some of the more notable elements of the new arrangements include:
- Regular briefing / training sessions on a topical subjects prior to each Audit Committee meeting
 - The recruitment of an independent member to augment the skills and experience currently provided by the Audit Committee
 - Regular detailed reviews of directorate risk registers, including the involvement of Cabinet Members in managing / reviewing the risks
 - Setting aside one full meeting, in January 2016, for a self-assessment exercise
 - A reflection at the end of each meeting on any matters arising during the meeting that should be mentioned to or referred to the Executive, Scrutiny and/or management. This will ensure effective communication between the Audit Committee and other groups and ensure their roles are complementary and, collectively, carried out more effectively.
- 7.4 The fresh approach including these, and other, new arrangements will strengthen the Audit Committee and enable it to better obtain assurances about the effective management of the Council's activities.

8. Finance

There are no direct financial implications arising from this report.

9. Risks and Uncertainties

The Audit Committee aims to comply with standards established by the Chartered Institute of Public Finance and Accountancy (CIPFA). The maintenance of a workplan is consistent with the CIPFA standards. The production of a workplan also helps the Audit Committee to ensure it achieves its terms of reference.

10. Policy and Performance Agenda Implications

The Audit Committee's workplan is wholly related to good governance and the achievement of the objectives in the Council's Corporate Plan.

11. Background Papers and Consultation

Audit Committee terms of reference

Audit Committee work plan

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Appendices:

Appendix A – Audit Committee Prospectus, 2015