

**Summary Sheet**

**Council Report:**

Audit Committee 21<sup>st</sup> November 2017

**Title:**

Audit Committee Forward Work Plan

**Is this a Key Decision and has it been included on the Forward Plan?**

No

**Strategic Director Approving Submission of the Report:**

Judith Badger (Strategic Director of Finance and Customer Services).

**Report Author(s):**

David Webster (Head of Internal Audit).

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**Ward(s) Affected:**

None.

**Executive Summary:**

The report presents to the Audit Committee a forward work plan covering the next year. The plan shows how the agenda items relate to the objectives of the Committee. It is presented for review and amendment as necessary.

**Recommendation:**

The Audit Committee is asked to review the Forward Work Plan and suggest any amendments to it.

**Consideration by any other Council Committee, Scrutiny or Advisory Panel:**

No

**Council Approval Required:**

No

**Exempt from the Press and Public:**

No

**Title:**

Audit Committee Forward Work Plan.

**1. Recommendations**

The Audit Committee is asked to review the Forward Work Plan and suggest any amendments to it.

**2. Background**

2.1 Each year the Audit Committee publishes a Prospectus setting out the scope of its work, the standards it adheres to and its work programme for the year. The programme is subject to change and can be amended during the year to respond to any emerging areas of concern to the Committee. This report shows a rolling programme for the Committee for the forthcoming year.

**3. Details**

3.1 Local Government Audit Committees should comply with the Chartered Institute of Public Finance and Accountancy's Position Statement and Practical Guidance for Audit Committees. The scope of the Audit Committee's responsibilities and its work plan are designed to ensure the Committee meets the CIPFA standards.

3.2 Key Audit Committee activities, reflected in the Prospectus and work plan, include:

- Satisfying itself and others that the Annual Governance Statement reflects the Council's arrangements and position.
- Monitoring the effectiveness of the internal control environment and assurances obtained from its operation
- Consider the effectiveness of risk management
- Ensuring Internal Audit is independent and effective
- Review the responsibilities of internal audit and ensure it has the necessary resources to enable it to function in accordance with professional standards
- Review the internal audit work plan and receive reports on the results of internal audit work
- Reviewing the Council's arrangements for managing the risk of fraud
- Reviewing the external auditor's annual audit plan and ensuring it is consistent with the scope of the audit engagement
- Reviewing the findings of the external auditor's work
- Reviewing the financial statements and the external auditor's opinion on the statements
- Considering external audit and inspection recommendations and ensuring these are fully responded to
- Reviewing and monitoring treasury management arrangements.

**4. Options considered and recommended proposal**

4.1 The Prospectus and work plan for the Audit Committee are helpful guiding documents for the Committee itself and other stakeholders with an interest in the Committee's activities. The work plan for the coming year by date is presented to each committee meeting for review and amendment.

## **5. Consultation**

5.1 Relevant officers were consulted in producing the Prospectus.

## **6. Timetable and Accountability for Implementing this Decision**

6.1 The Forward Plan comprises a schedule of reports to be presented to the Audit Committee at each of its meetings during the year. Various reports have to be presented at specified meetings in order to comply with statutory requirements (for example relating to the statement of accounts and annual governance statement).

## **7. Financial and Procurement Implications**

7.1 There are no financial or procurement issues arising from this report.

## **8. Legal Implications**

8.1 There are no direct legal implications associated with this report.

## **9. Human Resources Implications**

9.1 There are no Human Resources implications arising from the report.

## **10. Implications for Children and Young People and Vulnerable Adults**

10.1 The Audit Committee reviews the management of risks across the Council including those relating to Children's and Adult Services. Review of the management of risks helps to ensure the risks are mitigated.

## **11. Equalities and Human Rights Implications**

11.1 There are no direct Equalities or Human Rights implications arising from this report.

## **12. Implications for Partners and Other Directorates**

12.1 Partners will be able to take assurance on the Control's application of governance controls and management of risks from the work of the Audit Committee.

## **13. Risks and Mitigation**

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

## **14. Accountable Officer:**

David Webster (Head of Internal Audit).

Audit Committee Forward Work Plan

Meeting Date	Objective	Agenda Item	Author
February 2018		Training – Treasury Management	
	Review financial statements	Final Accounts closedown and accounting policies	Graham Saxton
	Review External Audit findings	External Audit Grants Report	KPMG / Graham Saxton
	Review Annual Governance Statement	Update on AGS issues	Simon Dennis
	Review External Audit Annual Plan	External Audit Plan	KPMG / Graham Saxton
	Monitor Treasury Management	Prudential Indicators and Treasury Management Strategy	Graham Saxton
	Effectiveness of Risk Management	Strategic Risk Register	Simon Dennis
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Children and Young People	Simon Dennis
	Effectiveness of internal control environment	Information Governance	Marie Buxton
	Effectiveness of Internal Audit and internal control environment	IA Progress Report	David Webster
Effectiveness of Internal Audit	PSIAS Internal Assessment / QAIP	David Webster	
	Audit Committee Forward Work Plan	David Webster	

<b>Meeting Date</b>	<b>Objective</b>	<b>Agenda Item</b>	<b>Author</b>
June 2018	<p>Regulation of Investigatory Powers</p> <p>Consider Audit and Investigation recommendations</p> <p>Effectiveness of Internal Audit and internal control environment</p> <p>Effectiveness of Internal Audit and internal control environment</p> <p>Effectiveness of Risk Management</p>	<p>Training – Risk Management</p> <p>Review of Surveillance and Policy</p> <p>External Audit Recommendations</p> <p>IA Strategy and Plan</p> <p>IA Progress Report</p> <p>Risk Management Directorate Presentation – Adult Care and Housing</p> <p>Audit Committee Self Assessment and Annual Report</p> <p>Audit Committee Prospectus and Forward Work plan</p>	<p>Neil Concannon</p> <p>Sue Wilson</p> <p>David Webster</p> <p>David Webster</p> <p>Simon Dennis</p> <p>David Webster</p> <p>David Webster</p>

<b>Meeting Date</b>	<b>Objective</b>	<b>Agenda Item</b>	<b>Author</b>
July 2018	<p>Review financial statements</p> <p>Review Annual Governance Statement</p> <p>Review External Audit findings</p> <p>Review Treasury Management</p> <p>Effectiveness of Risk Management</p> <p>Effectiveness of Risk Management</p> <p>Managing the risk of fraud</p> <p>Effectiveness of Internal Audit and internal control environment</p> <p>Effectiveness of Internal Audit and internal control environment</p>	<p>Training – Statement of Accounts</p> <p>Final Statement of Accounts</p> <p>Final AGS</p> <p>External Audit report on the Accounts</p> <p>Annual Treasury Report</p> <p>Strategic Risk Register</p> <p>Risk Management Directorate Presentation – Assistant Chief Executive</p> <p>Annual Fraud report</p> <p>IA Progress Report</p> <p>IA Annual Report</p> <p>Audit Committee Forward Work Plan</p>	<p>Judith Badger</p> <p>Judith Badger</p> <p>KPMG / Graham Saxton</p> <p>Graham Saxton</p> <p>Simon Dennis</p> <p>Simon Dennis</p> <p>David Webster</p> <p>David Webster</p> <p>David Webster</p> <p>David Webster</p>

<b>Meeting Date</b>	<b>Objective</b>	<b>Agenda Item</b>	<b>Author</b>
September 2018	Effectiveness of Internal Audit	Training IA Charter review and update	David Webster
	Effectiveness of Internal Audit and internal control environment	IA Progress Report	David Webster
	Effectiveness of Risk Management	Risk Management Policy and Strategy	Simon Dennis
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Finance and Customer Services	Simon Dennis
	Managing the risk of fraud	Anti-Fraud and Corruption Policy and strategy review and update	David Webster
		Audit Committee Forward Work Plan	David Webster

<b>Meeting Date</b>	<b>Objective</b>	<b>Agenda Item</b>	<b>Author</b>
November 2018	Review External Audit findings	Training	
		External Audit Annual Letter	External Audit / Graham Saxton
	Consider Audit and Inspection Recommendations	External Audit and Inspection recommendations	Sue Wilson
	Monitor Treasury Management	Mid-Year Report on Treasury Management	Graham Saxton
	Regulation of Investigatory Powers	Review of Surveillance	Neil Concannon
	Review Annual Governance Statement	Code of Corporate Governance	Simon Dennis
	Effectiveness of Risk Management	Strategic Risk Register	Simon Dennis
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Environment and Regeneration	Simon Dennis
Effectiveness of Internal Audit and internal control environment		IA Progress Report	David Webster
		Audit Committee Forward Work Plan	David Webster