

## **Summary Sheet**

### **Council Report:**

Audit Committee 27<sup>th</sup> November 2018

### **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
29 <sup>th</sup> January 2019	Review External Audit findings	Training External Audit Progress Update	Grant Thornton / Graham Saxton
	Review financial statements	Final Accounts closedown and accounting policies	Graham Saxton
	Review External Audit findings	External Audit Grants Report	External Audit / Graham Saxton
	Review External Audit Annual Plan	Accounts Audit Plan	Grant Thornton / Graham Saxton
	Effectiveness of Risk Management	Strategic Risk Register	Simon Dennis
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Finance and Customer Services	Judith Badger
	Effectiveness of internal control environment	Information Governance	Head of Information Governance
	Effectiveness of Internal Audit and internal control environment	IA Progress Report	David Webster
		Audit Committee Forward Work Plan	David Webster

Meeting Date	Objective	Agenda Item	Author
26 <sup>th</sup> March 2019	Effectiveness of Internal Audit and internal control environment	Training	
		IA Strategy and Plan	David Webster
	Effectiveness of Internal Audit and internal control environment	IA Progress Report	David Webster
	Review External Audit Findings	External Audit Progress Update	Grant Thornton / Graham Saxton
	Effectiveness of Internal Audit and internal control environment	Risk Management Directorate Presentation – CYPS	Jon Stonehouse
	Effectiveness of Internal Audit	PSIAS Internal Assessment / QAIP	David Webster
		Audit Committee Self-Assessment and Annual Report	David Webster
		Audit Committee Prospectus and Forward Work plan	David Webster
		Private Meeting	

Meeting Date	Objective	Agenda Item	Author
June 2019		Training – Statement of Accounts	
	Review External Audit findings	External Audit Progress Update	Grant Thornton / Graham Saxton
	Review Financial Statements	Draft Statement of Accounts	Graham Saxton
	Review Governance Statement	Draft AGS	Judith Badger
	Regulation of Investigatory Powers	Review of Surveillance and Policy	Neil Concannon
	Consider Audit and Investigation recommendations	External Audit Recommendations	Sue Wilson
	Effectiveness of Internal Audit and internal control environment	IA Progress Report	David Webster
	Effectiveness of Internal Audit and internal control environment	IA Annual Report	David Webster
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Adult Care and Housing	Anne Marie Lubanski
		Audit Committee Forward Plan	David Webster

Meeting Date	Objective	Agenda Item	Author
July 2019		Training	
	Review financial statements	Final Statement of Accounts	Graham Saxton
	Review Annual Governance Statement	Final AGS	Judith Badger
	Review External Audit findings	External Audit findings (ISA 260)	Grant Thornton / Graham Saxton
	Review External Audit findings	External Audit report on the Accounts	Grant Thornton / Graham Saxton
	Review Treasury Management	Annual Treasury Report	Graham Saxton
	Effectiveness of Risk Management	Strategic Risk Register	Simon Dennis
		Audit Committee Annual Report	David Webster
		Audit Committee Forward Work Plan	David Webster

Meeting Date	Objective	Agenda Item	Author
September 2019	Review External Audit findings	Training External Audit Progress Report	Grant Thornton / Graham Saxton
	Effectiveness of Internal Audit	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 – Assistant Chief Executive	Shokat Lal
	Managing the risk of fraud	Anti-Fraud and Corruption Policy and strategy review and update	David Webster
		Audit Committee Forward Work Plan	David Webster



Meeting Date	Objective	Agenda Item	Author
November 2019	Review External Audit findings	Training – Code of Corporate Governance External Audit Annual Letter	Grant Thornton / 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	Risk Management Strategy and Policy	Simon Dennis
	Effectiveness of Risk Management	Risk Management Directorate Presentation – Regeneration and Environment	Strategic Director R&E
	Effectiveness of Internal Audit and internal control environment	IA Progress Report  Audit Committee Forward Work Plan	David Webster  David Webster