

Summary Sheet

Council Report:

Audit Committee 30th July 2019

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 The Audit Committee's Terms of Reference are published in the Constitution. The attached Forward Work Plan details how the committee meets those Terms of Reference.

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 Terms of Reference for the Audit Committee are designed to ensure the Committee meets the CIPFA standards.

3.2 Key Audit Committee responsibilities, reflected in the work plan, include:

- Governance, Risk and Control
 - Review the council's corporate governance arrangements against the good governance framework
 - Review the Annual Governance Statement and consider whether it reflects the Council's risk environment and supporting assurances
 - Approve the final AGS for publication
 - Consider the council's framework of assurance
 - Monitor the development and operation of risk management
 - Consider reports on the effectiveness of internal controls
 - Monitor the counter-fraud strategy, actions and resources

- Internal Audit
 - Approve the internal audit charter
 - Approve the risk-based internal audit plan, including resource requirements, and any changes to the plan
 - Approve the internal or external assessments of internal audit against the Public Sector Internal Audit Standards
 - Consider internal audit progress reports throughout the year
 - Approve the internal audit annual report
 - Provide free and unfettered access to the audit committee chair for the head of internal audit

- External Audit
 - Approve the external auditor's annual plan and any revisions to it
 - Consider the external auditors annual letter, relevant reports and the report to those charged with governance

- Financial Reporting
 - Receive the draft annual statement of accounts and consider whether appropriate accounting policies have been followed.

- Approve the final audited annual statement of accounts for publication, considering whether there are concerns that need to be brought to the attention of the council.
- Consider the external auditor's report on issues arising from the audit of the accounts
- Treasury Management
 - Review the treasury management policy, strategy and procedures and be satisfied that controls are satisfactory
 - Receive annual reports on treasury management

3.3 The committee is accountable to the Council and submits an annual report to show how it has discharged its responsibilities.

4. Options considered and recommended proposal

4.1 The work plan for the Audit Committee is a helpful guiding document 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 and the Audit Committee were consulted in producing the work plan.

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	Key Responsibility	Agenda Item	Author
26 th September 2019	External Audit	Training	
	External Audit	External Audit Progress Report	Grant Thornton / Graham Saxton
	Internal Audit	IA Charter review and update	David Webster
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	Governance Risk and Control	Review of Surveillance and use of Regulation of Investigatory Powers	Bal Nahal
	Governance Risk and Control	Risk Management Annual Report	Simon Dennis
	Governance Risk and Control	Assurance Framework	Simon Dennis / David Webster
	Governance Risk and Control	Risk Management Directorate Presentation – Assistant Chief Executive	Shokat Lal
	Governance Risk and Control	Anti-Fraud and Corruption Policy and Strategy review and update	David Webster
	Financial Reporting	Updates to Financial Procedure Rules	Graham Saxton
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster

Meeting Date	Key Responsibility	Agenda Item	Author
26 th November 2019	<p>External Audit</p> <p>Governance Risk and Control</p> <p>Treasury Management</p> <p>Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Internal Audit / Governance Risk and Control</p> <p>Audit Committee Accountability</p>	<p>Training – Code of Corporate Governance</p> <p>External Audit Annual Letter</p> <p>External Audit and Inspection recommendations</p> <p>Mid-Year Report on Treasury Management</p> <p>Code of Corporate Governance</p> <p>Risk Management Strategy and Policy</p> <p>Risk Management Directorate Presentation – Regeneration and Environment</p> <p>IA Progress Report</p> <p>Audit Committee Forward Work Plan</p>	<p>Grant Thornton / Graham Saxton</p> <p>Simon Dennis</p> <p>Graham Saxton</p> <p>Simon Dennis</p> <p>Simon Dennis</p> <p>Strategic Director R&E</p> <p>David Webster</p> <p>David Webster</p>

Meeting Date	Key Responsibility	Agenda Item	Author
28 th January 2020	External Audit	Training External Audit Progress Update	Grant Thornton / Graham Saxton
	Financial Reporting	Final Accounts closedown and accounting policies	Graham Saxton
	External Audit	External Audit Grants Report	Grant Thornton / Graham Saxton
	External Audit	Accounts Audit Plan	Grant Thornton / Graham Saxton
	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Governance Risk and Control	Risk Management Directorate Presentation – Finance and Customer Services	Judith Badger
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster

Meeting Date	Key Responsibility	Agenda Item	Author
24 th March 2020	Internal Audit	Training	
	Internal Audit	IA Strategy and Plan	David Webster
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	External Audit	External Audit Progress Update	Grant Thornton / Graham Saxton
	Governance Risk and Control	Risk Management Directorate Presentation – CYPS	Jon Stonehouse
	Internal Audit	Public Sector Internal Audit Standards	David Webster
	Internal Audit	Internal Audit Quality Assurance and Improvement Plan	David Webster
	Audit Committee Accountability	Audit Committee Self-Assessment	David Webster
Audit Committee Accountability	Audit Committee Forward Work plan	David Webster	

Meeting Date	Key Responsibility	Agenda Item	Author
June 2020	<p>External Audit</p> <p>Financial Reporting</p> <p>Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Internal Audit / Governance Risk and Control</p> <p>Internal Audit</p> <p>Governance Risk and Control</p> <p>Audit Committee Accountability</p>	<p>Training – Statement of Accounts</p> <p>External Audit Progress Update</p> <p>Draft Statement of Accounts</p> <p>Draft AGS</p> <p>External Audit and Inspection Recommendations</p> <p>IA Progress Report</p> <p>IA Annual Report</p> <p>Risk Management Directorate Presentation – Adult Care and Housing</p> <p>Audit Committee Forward Plan</p>	<p>Grant Thornton / Graham Saxton</p> <p>Graham Saxton</p> <p>Judith Badger</p> <p>Simon Dennis</p> <p>David Webster</p> <p>David Webster</p> <p>Anne Marie Lubanski</p> <p>David Webster</p>

Meeting Date	Key Responsibility	Agenda Item	Author
July 2020		Training	
	Financial Reporting	Final Statement of Accounts	Graham Saxton
	Governance Risk and Control	Final AGS	Judith Badger
	External Audit	External Audit findings (ISA 260)	Grant Thornton / Graham Saxton
	External Audit	External Audit report on the Accounts	Grant Thornton / Graham Saxton
	Treasury Management	Annual Treasury Report	Graham Saxton
	Governance Risk and Control	Information Governance Annual Report	Paul Vessey
	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Audit Committee Accountability	Audit Committee Annual Report	David Webster
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster
Internal Audit	Private meeting		