Rotherham Metropolitan Borough Council

Public Report
Audit Committee

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**Committee Name and Date of Committee Meeting:**
Audit Committee - 29th September 2020

**Report 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).
Tel: 01709 823282 Email david.webster@rotherham.gov.uk

**Ward(s) Affected:**
Borough-Wide.

**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.

**List of Appendices Included**
Audit Committee Forward Work Plan.

**Background Papers**
Audit Committee Terms of Reference – Constitution, Appendix 9 Responsibilities and Functions, Section 5 Terms of Reference for Committees, Boards and Panels.

**Consideration by any other Council Committee, Scrutiny or Advisory Panel:**
No

**Council Approval Required:**
No

**Exempt from the Press and Public:**
No

**Audit Committee Forward Work Plan**

## 1. Background

1.1 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.

## 2. Key Issues

2.1 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.

2.2 The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.

## 3. Options considered and recommended proposal

3.1 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.

## 4. Consultation on Proposal

4.1 Relevant officers and the Audit Committee were consulted in producing the work plan.

## 5. Timetable and Accountability for Implementing this Decision

5.1 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).

## 6. Financial and Procurement Implications

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

## 7. Legal Advice and Implications

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

## 8. Human Resources Advice and Implications

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

## 9. Implications for Children and Young People and Vulnerable Adults

9.1 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.

## 10. Equalities and Human Rights Advice and Implications

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

## 11. Implications for Partners

11.1 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.

## 12. Risks and Mitigation

12.1 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.

## 13. Accountable Officer:

David Webster, Head of Internal Audit
01709 823282 – david.webster@rotherham.gov.uk

Audit Committee Forward Work Plan

| Meeting Date | Key Responsibility | Agenda Item | Author |
|---|---|---|---|
| 24 November 2020 | | Training – Code of Corporate Governance | |
| | Financial Reporting | Final Statement of Accounts | Graham Saxton |
| | Governance Risk and Control | Final AGS | Judith Badger |
| | Financial Reporting | External Audit report on the Accounts | Grant Thornton / Graham Saxton |
| | Governance / Risk and Control | External Audit and Inspection recommendations | Simon Dennis |
| | Treasury Management | Mid-Year Report on Treasury Management | Graham Saxton |
| | Governance Risk and Control | Code of Corporate Governance | Simon Dennis |
| | Governance Risk and Control | Risk Management Strategy and Policy | Simon Dennis |
| | Governance Risk and Control | Risk Management Directorate Presentation – Regeneration and Environment | Paul Woodcock |
| | Internal Audit / Governance Risk and Control | IA Progress Report | David Webster |
| | Financial Reporting | Updates to Financial Procedures | Graham Saxton |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | David Webster |

| Meeting Date | Key Responsibility | Agenda Item | Author |
|---|---|---|---|
| 19th January 2021 | | Training | |
| | Financial Reporting | Final Accounts closedown and accounting policies | 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 |
|---|---|---|---|
| 23rd March 2021 | | Training | |
| | Internal Audit | IA Annual 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 | Suzanne Joyner |
| | 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 |
| | Governance Risk and Control | Dedicated School Grant update | Neil Hardwick |

| Meeting Date | Key Responsibility | Agenda Item | Author |
|---|---|---|---|
| June 2021 | | Training | |
| | Financial Reporting | Draft Statement of Accounts | Graham Saxton |
| | Governance Risk and Control | Draft Annual Governance Statement | Judith Badger |
| | External Audit | External Audit Progress Update | Grant Thornton / Graham Saxton |
| | Governance Risk and Control | Review of Surveillance and use of Regulation of Investigatory Powers | Bal Nahal |
| | Governance Risk and Control | External Audit and Inspection Recommendations | Simon Dennis |
| | Governance Risk and Control | Risk Management Annual Report | Simon Dennis |
| | Internal Audit / Governance Risk and Control | IA Progress Report | David Webster |
| | Governance Risk and Control | Risk Management Directorate Presentation – Adult Care and Housing | Anne Marie Lubanski |
| | Audit Committee Accountability | Audit Committee Forward Plan | David Webster |

| Meeting Date | Key Responsibility | Agenda Item | Author |
|---|---|---|---|
| July 2021 | | Training – Statement of Accounts | |
| | Financial Reporting | Final Statement of Accounts | Graham Saxton |
| | Governance Risk and Control | Final Annual Governance Statement | Judith Badger |
| | Governance Risk and Control | External Audit report on Accounts | Grant Thornton / Graham Saxton |
| | Treasury Management | Annual Treasury Management | Graham Saxton |
| | 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 |
| | | Private meeting | |

| Meeting Date | Key Responsibility | Agenda Item | Author |
|---|---|---|---|
| September 2021 | | Training | |
| | External Audit | External Audit Annual Letter | 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 | Information Governance Annual Report | Paul Vessey |
| | Governance Risk and Control | Risk Management Directorate Presentation – Assistant Chief Executive | Assistant Chief Executive |
| | Governance Risk and Control | Anti-Fraud and Corruption Policy and Strategy review and update | David Webster |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | David Webster |