

**Committee Name and Date of Committee Meeting:**

Audit Committee – 14<sup>th</sup> March 2023

**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:**

That Audit Committee 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 Advice and 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 CO2 Emissions and Climate Change**

11.1 There are no direct CO2 and Climate Change implications arising from the report.

## **12. Implications for Partners**

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  
01709 823282 – [david.webster@rotherham.gov.uk](mailto:david.webster@rotherham.gov.uk)

Audit Committee Forward Work Plan

| <b>Meeting Date</b>            | <b>Key Responsibility</b>                    | <b>Agenda Item</b>  | <b>Author</b>              |
|--------------------------------|--|---|----------------------------|
| 7 <sup>th</sup> June 2023      |  | Training – Statement of Accounts  |                            |
|                                | External Audit                               | External Audit Progress Update  | Grant Thornton             |
|                                | Financial Reporting                          | Draft Statement of Accounts   | Rob Mahon                  |
|                                | Governance Risk and Control                  | Draft Annual Governance Statement   | Judith Badger              |
|                                | Governance Risk and Control                  | External Audit Plan   | Grant Thornton / Rob Mahon |
|                                | Internal Audit / Governance Risk and Control | IA Progress Report  | David Webster              |
|                                | Internal Audit / Governance Risk and Control | Internal Audit Annual Report  | David Webster              |
|                                | Governance Risk and Control                  | Risk Management Directorate Presentation – Adult Care Housing and Public Health | Ian Spicer                 |
| Audit Committee Accountability | Audit Committee Forward Plan                 | David Webster   |                            |

| Meeting Date                   | Key Responsibility                | Agenda Item  | Author        |
|--------------------------------|-----------------------------------|--|---------------|
| 27 <sup>th</sup> July 2023     |                                   | Training   |               |
|                                | Financial Reporting               | Final Statement of Accounts  | Rob Mahon     |
|                                | Governance Risk and Control       | Final AGS  | Judith Badger |
|                                | Treasury Management               | Annual Treasury Management   | Rob Mahon     |
|                                | Governance Risk and Control       | Dedicated Schools Grant  | Neil Hardwick |
|                                | Governance Risk and Control       | Risk Management Annual Report and Strategic Risk Register            | Simon Dennis  |
|                                | Governance Risk and Control       | External Audit and Inspection Recommendations                        | Simon Dennis  |
|                                | Governance Risk and Control       | Review of Surveillance and use of Regulation of Investigatory Powers | Bal Nahal     |
|                                | Audit Committee Accountability    | Audit Committee Annual Report  | David Webster |
| Audit Committee Accountability | Audit Committee Forward Work Plan | David Webster  |               |

| Meeting Date                          | Key Responsibility                           | Agenda Item  | Author         |
|---------------------------------------|--|--|----------------|
| 26 <sup>th</sup><br>September<br>2023 | Financial Reporting                          | Training   |                |
|                                       | Governance Risk and Control                  | Audited Final Statement of Accounts                                  | Rob Mahon      |
|                                       | External Audit                               | Audited Final AGS  | Judith Badger  |
|                                       | Internal Audit                               | External Audit Findings (ISA 260)                                    | GT / Rob Mahon |
|                                       | Internal Audit / Governance Risk and Control | IA Charter review and update   | David Webster  |
|                                       | Governance Risk and Control                  | IA Progress Report   | David Webster  |
|                                       | Governance Risk and Control                  | Risk Management Directorate Presentation – Assistant Chief Executive | Jo Brown       |
|                                       | 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  |                |

| Meeting Date                   | Key Responsibility                           | Agenda Item  | Author |
|--------------------------------|--|--|--------|
| November 2023                  |  | Training   |        |
|                                | Governance Risk and Control                  | Chief Executive Presentation   |        |
|                                | Treasury Management                          | Mid-Year Report on Treasury Management                                     |        |
|                                | Governance Risk and Control                  | Information Governance Annual Report                                       |        |
|                                | Governance Risk and Control                  | Code of Corporate Governance   |        |
|                                | Governance Risk and Control                  | Risk Management Strategy and Policy  |        |
|                                | Governance Risk and Control                  | Risk Management Directorate Presentation –<br>Regeneration and Environment |        |
|                                | Internal Audit / Governance Risk and Control | IA Progress Report   |        |
| Audit Committee Accountability | Audit Committee Forward Work Plan            |  |        |

| Meeting Date | Key Responsibility   | Agenda Item   | Author  |
|--------------|--|---|---|
| January 2024 | <p>External Audit</p> <p>Financial Reporting</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</p> <p>Value for Money Opinion</p> <p>Final Accounts closedown and accounting policies</p> <p>External Audit and Inspection recommendations</p> <p>Strategic Risk Register</p> <p>Risk Management Directorate Presentation – Finance and Customer Services</p> <p>IA Progress Report</p> <p>Audit Committee Forward Work Plan</p> | <p>Grant Thornton / Rob Mahon</p> <p>Rob Mahon</p> <p>Simon Dennis</p> <p>Simon Dennis</p> <p>Judith Badger</p> <p>David Webster</p> <p>David Webster</p> |



| Meeting Date                   | Key Responsibility                           | Agenda Item  | Author            |
|--------------------------------|--|--|-------------------|
| March 2024                     | Internal Audit                               | Training – Internal Audit  |                   |
|                                | Internal Audit                               | IA Annual Plan   | David Webster     |
|                                | Internal Audit / Governance Risk and Control | IA Progress Report   | David Webster     |
|                                | Governance Risk and Control                  | Procurement Update   | Karen Middlebrook |
|                                | Governance Risk and Control                  | Risk Management Directorate Presentation – Children and Young People’s Service | Nicola Curley     |
|                                | 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 Forward Work Plan            | David Webster  |                   |