

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

Audit Committee – 9<sup>th</sup> January 2024

**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):**

Louise Ivens (Head of Internal Audit).

Tel: 01709 823282 Email [louise.iven@rotherham.gov.uk](mailto:louise.iven@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:**

Louise Ivens, Head of Internal Audit  
01709 823282 – [louise.iven@rotherham.gov.uk](mailto:louise.iven@rotherham.gov.uk)

Audit Committee Forward Work Plan

<b>Meeting Date</b>	<b>Key Responsibility</b>	<b>Agenda Item</b>	<b>Author</b>
March 2024		Training – Internal Audit	
	External Audit	Value for Money Opinion	Grant Thornton / Rob Mahon
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Internal Audit	IA Annual Plan	Louise Ivens
	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	Louise Ivens
	Internal Audit	Internal Audit Quality Assurance and Improvement Plan	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation – Regeneration and Environment update	Paul Woodcock
Governance Risk and Control	Risk Management Directorate Presentation – Asset Management update	Judith Badger/Phil Horsfield/Rob Mahon	

	Internal Audit / Governance Risk and Control	Building Security Partial Assurance Audit Opinion – Update on actions taken following audit review.	Judith Badger/Phil Horsfield/Rob Mahon
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens

Meeting Date	Key Responsibility	Agenda Item	Author
June 2024		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	Louise Ivens
	Internal Audit / Governance Risk and Control	Internal Audit Annual Report	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation – Adult Care Housing and Public Health	Ian Spicer
Audit Committee Accountability	Audit Committee Forward Plan	Louise Ivens	

Meeting Date	Key Responsibility	Agenda Item	Author
July 2024		Training	
	Governance Risk and Control	Chief Executive Presentation	Sharon Kemp
	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	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens

Meeting Date	Key Responsibility	Agenda Item	Author
September 2024	<p>Financial Reporting</p> <p>Governance Risk and Control</p> <p>Internal Audit / Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Audit Committee Accountability</p>	<p>Training</p> <p>Final Statement of Accounts</p> <p>Final AGS</p> <p>IA Progress Report</p> <p>Risk Management Directorate Presentation – Assistant Chief Executive</p> <p>Anti-Fraud and Corruption Policy and Strategy review and update</p> <p>Audit Committee Forward Work Plan</p>	<p>Rob Mahon</p> <p>Judith Badger</p> <p>Louise Ivens</p> <p>Jo Brown</p> <p>Louise Ivens</p> <p>Louise Ivens</p>
November 2024	<p>Financial Reporting</p> <p>Governance Risk and Control</p> <p>External Audit</p> <p>Treasury Management</p> <p>Governance Risk and Control</p>	<p>Training</p> <p>Audited Final Statement of Accounts</p> <p>Audited Final AGS</p> <p>External Audit Findings (ISA 260)</p> <p>Mid-Year Report on Treasury Management</p> <p>Information Governance Annual Report</p>	<p>Rob Mahon</p> <p>Judith Badger</p> <p>Grant Thornton / Rob Mahon</p> <p>Rob Mahon</p> <p>Paul Vessey</p>



	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	Louise Ivens
	Internal Audit	IA Charter review and update	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
January 2025	Financial Reporting	Training Final Accounts closedown and accounting policies	Rob Mahon
	Governance Risk and Control	External Audit and Inspection recommendations	Simon Dennis
	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	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens

