

## AUDIT COMMITTEE

21 MARCH 2013

### REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

#### A.4 AUDIT COMMITTEE WORK PROGRAMME 2013/14 (Report prepared by Richard Barrett)

#### PART 1 – KEY INFORMATION

##### **PURPOSE OF THE REPORT**

To present for approval the Audit Committee's proposed work programme covering the period April 2013 to March 2014.

##### **EXECUTIVE SUMMARY**

A work programme covering the period April 2013 to March 2014 has been prepared which reflects the significant element of regulatory / statutory activity required along with other associated work which falls within the responsibilities of the Audit Committee.

##### **RECOMMENDATIONS**

**That the Audit Committee consider and approve the Audit Committee Work programme for 2013/14.**

#### PART 2 – IMPLICATIONS OF THE DECISION

##### **DELIVERING PRIORITIES**

The existence of sound governance, internal control and financial management practices and procedures are essential to the delivery of the Corporate priorities supported by effective management and forward planning within this overall framework.

##### **FINANCE, OTHER RESOURCES AND RISK**

###### **Finance and other resources**

Although there are no significant financial implications associated with the work programme of the Committee, additional officer time or resources may be required to support the activities of the Committee and existing budgets will be reviewed as appropriate if the potential for additional costs arises.

###### **Risk**

The work programme of the Committee covers a mix of governance arrangements along with statutory and regulatory functions. The work programme aims to address these areas of responsibility within related timescales and deadlines to support, protect and enhance the Council's reputation, standing and governance framework.

##### **LEGAL**

Statutory and regulatory requirements have been recognised within the work programme

## OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

**Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.**

The work programme has no direct impact on these issues although they could feature within areas of work falling within the remit of the Audit Committee in future which would be addressed specifically as and when they arise.

## PART 3 – SUPPORTING INFORMATION

### PROPOSED WORK PROGRAMME 2013/14

The Audit Committee have a wide ranging area of responsibility with statutory and regulatory functions making up a significant element of their work.

The meetings of the Committee are scheduled around a quarterly basis subject to the work required of the Committee to support the statutory and regulatory timescales and deadlines.

The Audit Committee's work programme therefore needs to take account of various demands whilst balancing a number of activities within the planned number of meetings scheduled for the year.

In addition to the regulatory and statutory activities undertaken by the Committee such as the Statement of Accounts, Corporate Governance and Risk Management, the Committee are also required to review and scrutinise:

- The work and performance of the Internal Audit function;
- The outcomes from the work of the Council's External Auditor;
- Progress against audit recommendations and other items identified by the Committee.

During the year other matters apart from those set out above may be presented to the Committee for consideration. Given the on-going regulatory and statutory workload and the various additional activities undertaken by the Committee, any additional items that may arise will need to be considered against the proposed work programme and included for reporting at the appropriate meeting, or considered for inclusion in subsequent work programmes.

Taking into account the responsibilities of the Audit Committee as highlighted above, the proposed work programme covering the period from April 2013 up to and including March 2014 is set out in **Appendix A**.

As the year progresses, it may be necessary to review items as some reports / activities and associated timescales may be subject to change. As appropriate the Chair of the Committee will be consulted on any significant changes if required.

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| <b>BACKGROUND PAPERS FOR THE DECISION</b> |
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| None |
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| <b>APPENDICES</b> |
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| <b>APPENDIX A</b> – Audit Committee Work Programme 2013/14 |
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### Audit Committee Work Programme 2013/14

| Audit Committee Meeting | Item   | From   |
|-------------------------|--|--|
| <b>June 2013</b>        | Annual Report of the Head of Internal Audit and Annual Review of Effectiveness of System of Internal Control                 | Internal Audit   |
|                         | Internal Audit Regular Monitoring Report   | Internal Audit   |
|                         | Annual Governance Statement  | Corporate Director (Corporate Services)                  |
|                         | Regeneration Update  | Corporate Director (Public Experience)                   |
|                         | Planning Update  | Head of Planning Services                                |
|                         | Table of Outstanding Issues (including update against External Audit Recommendations)  | Corporate Director (Corporate Services)                  |
|                         |  |  |
| <b>September 2013</b>   | Annual Governance Report 2012/13 (includes Statement of Accounts and VFM Opinion)<br>Corporate Director (Corporate Services) | External Audit / Corporate Director (Corporate Services) |
|                         | Internal Audit Regular Monitoring Report   | Internal Audit   |
|                         | Audit Committee Self-Assessment Update   | Corporate Director (Corporate Services)                  |
|                         | Risk Strategy and Risk Register  | Corporate Director (Corporate Services)                  |
|                         | Table of Outstanding Issues (including update against External Audit Recommendations)  | Corporate Director (Corporate Services)                  |
|                         | Local Audit Bill Update  | Corporate Director (Corporate Services)                  |
|                         |  |  |
| <b>December 2013</b>    | Annual Audit Letter 2012/13  | External Audit   |

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|-------------------|---|---|
|                   | Internal Audit Regular Monitoring Report  | Internal Audit                          |
|                   | Table of Outstanding Issues (including update against External Audit Recommendations) | Corporate Director (Corporate Services) |
|                   | Certification of Claims and Returns 2012/13   | External Audit                          |
|                   |   |   |
| <b>March 2014</b> | External Audit - Audit Plan 2013/14   | External Audit                          |
|                   | Internal Audit Regular Monitoring Report  | Internal Audit                          |
|                   | Internal Audit Strategy and Terms of Reference  | Internal Audit                          |
|                   | Annual Internal Audit Plan 2014/15  | Internal Audit                          |
|                   | Risk Strategy and Risk Register   | Corporate Director (Corporate Services) |
|                   | Audit Committee Work Programme 2014/15  | Corporate Director (Corporate Services) |
|                   | Table of Outstanding Issues (including update against External Audit Recommendations) | Corporate Director (Corporate Services) |