

## AUDIT COMMITTEE

16 MARCH 2017

### REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

**A.6 AUDIT COMMITTEE WORK PROGRAMME 2017/18**  
(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 2017 to March 2018.

##### **EXECUTIVE SUMMARY**

A work programme covering the period April 2017 to March 2018 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 considers and approves the Audit Committee Work programme for 2017/18.**

#### 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 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 2017/18**

The Audit Committee has 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. Although not included in the formal work programme, it is recognised that the Committee may wish to develop training opportunities, which can be considered during the year. Such opportunities will either form part of future meetings or, where necessary, separate arrangements made.

The work programme includes a counter fraud update scheduled for the September meeting of the Committee. This is subject to the implementation of a restructuring process currently underway across the Finance, Revenues and Benefits service. This also provides a direct response to a question previously raised by the Committee in respect of non-housing anti-fraud work that is currently included in the Table of Outstanding Issues Report elsewhere on the agenda.

Taking into account the responsibilities of the Audit Committee as highlighted above the proposed work programme covering the period from April 2017 up to and including March

2018 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.

**BACKGROUND PAPERS FOR THE DECISION**

None

**APPENDICES**

**APPENDIX A** – Audit Committee Work Programme 2017/18

**A6 APPENDIX A**

**Audit Committee Work Programme 2017/18**

<b>Audit Committee Meeting</b>	<b>Item</b>	<b>From</b>
<b>June 2017</b>	Annual Report of the Audit and Governance Manager 16/17	Audit and Governance Manager
	Internal Audit Regular Monitoring Report	Audit and Governance Manager
	Annual Governance Statement (including annual review of the Council's Code of Corporate Governance)	Corporate Director (Corporate Services)
	Corporate Risk Update	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)
<b>September 2017</b>	Internal Audit Regular Monitoring Report	Audit and Governance Manager
	Audit Results Report 2016/17	External Auditor / Corporate Director (Corporate Services)
	Counter Fraud Strategy / Update	Corporate Director (Corporate Services)
	Annual Review of the Risk Based Verification Policy	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations and obtaining the views of External Audit on the effectiveness of the Committee)	Corporate Director (Corporate Services)

<b>December 2017</b>	Internal Audit Regular Monitoring Report	Audit and Governance Manager
	Annual Audit Letter 2016/17	External Auditor
	Corporate Risk Update	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)
<b>March 2018</b>	Internal Audit Regular Monitoring Report	Audit and Governance Manager
	Internal Audit Charter and Internal Audit Plan 2018/19	Audit and Governance Manager
	External Audit - Audit Plan for Year Ending March 2018	External Auditor
	Certification of Claims and Returns Annual Report 2016/17	External Auditor / Corporate Director (Corporate Services)
	Audit Committee's Work Programme 2018/19	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)