

AUDIT COMMITTEE

22 MARCH 2018

REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

A.5 AUDIT COMMITTEE WORK PROGRAMME 2018/19 (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 2018 to March 2019.

EXECUTIVE SUMMARY

A work programme covering the period April 2018 to March 2019 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 2018/19.

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 2018/19

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 on broadly 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.

From 2017/18, the Statement of Accounts need to be approved two months earlier than in previous years. Therefore to facilitate this change, the meeting usually held in June each year has been moved to July whilst still retaining a meeting in September. The Annual Governance Statement which was previously reported to the Committee in June will now be included as part of the Statement of Accounts that will be presented to the Committee in July following the external audit process. Management Team will be asked to agree a draft Annual Governance Statement to enable it to be published alongside the Pre-Audited Statement of Accounts by the end of May each year, with both being subject to external audit and final approval by the Committee at its July meeting.

Taking into account the responsibilities of the Audit Committee as highlighted above the proposed work programme covering the period from April 2018 up to and including March 2019 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 2018/19

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Audit Committee Work Programme 2018/19

Audit Committee Meeting	Item	From
July 2018	Annual Report of the Audit and Governance Manager 17/18	Internal Audit
	Internal Audit Regular Monitoring Report (Including annual review of Internal Audit Charter)	Internal Audit
	Audit Results Report 2017/18 (Including Statement of Accounts 2017/18, Annual Governance Statement 2017/18 and outcomes from the annual review of the Council's Code of Corporate Governance)	External Audit / Corporate Director (Corporate Services)
	Corporate Risk Update	Corporate Director (Corporate Services)
	Update on Counter Fraud and Corruption Framework (to include a Counter Fraud and Corruption Strategy)	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)
	September 2018	Internal Audit Regular Monitoring Report
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)

January 2019	Internal Audit Regular Monitoring Report	Internal Audit
	Annual Audit Letter 2017/18	External Audit
	Corporate Risk Update	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)
March 2019	Internal Audit Regular Monitoring Report	Internal Audit
	Internal Audit Plan 2019/20 (Including annual review of Internal Audit Charter)	Internal Audit
	External Audit - Audit Plan for Year Ending March 2019	External Audit
	Certification of Claims and Returns Annual Report 2017/18	External Audit / Corporate Director (Corporate Services)
	Audit Committee's Work Programme 2019/20	Corporate Director (Corporate Services)
	Table of Outstanding Issues (including update against External Audit Recommendations)	Corporate Director (Corporate Services)