

# Report

## Audit Committee

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### Part 1

Date: 28 March 2019

Item: 9

**Subject** Work Programme

**Purpose** To report the details of this Committee's work programme.

**Author** Democratic & Services Officer

**Ward** General

**Summary** The purpose of a forward work programme is to help ensure Councillors achieve organisation and focus in the undertaking of enquiries through the Audit Committee function.

This report presents the current work programme to the Committee for information and details the items due to be considered at the Committee's next two meetings.

**Proposal** The Committee is asked to endorse the proposed schedule for future meetings, confirm the list of people it would like to invite for each item, and indicate whether any additional information or research is required.

**Action by** Audit Committee

**Timetable** Immediate

This report was prepared after consultation with:

- Head of Law and Regulation
- Head of Finance
- Head of Human People and Business Change

## Background

The purpose of a forward work programme is to help ensure Councillors achieve organisation and focus in the undertaking of enquiries through the Audit Committee function.

Attached at Appendix 1 is the forward work programme for this Committee. Below are the items scheduled to be presented at the Committee's next two meetings. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item, and indicate whether any additional information or research is required.

### 6 June 2019

Appointment of Chairman
Corporate Risk Register (Considered by Cabinet in March)
Internal Audit Unsatisfactory Audit Opinions (6 monthly report)
Internal Audit Annual Report 2018/19
Internal Audit Annual Plan 2018/19
Treasury Management Year End Report 2019/20
Draft Financial Accounts 2019/2020
Audit Enquiries Checklist 2019/20
Referrals to Audit Committee
Regulatory Reports

### 5 September 2019

Statement of Accounts 2018-19
Audit of Financial Statements Report 2018-19
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 1, April to June)
Report on Audit Committee Self Evaluation Exercise

## Financial Summary

Please see comments from Chief Financial Officer below.

## Risks

If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Audit Committee could become disjointed from the work of the rest of the Council, which could undermine the positive contribution Audit Committee makes to service improvement.

This report is presented to each Committee every month in order to mitigate that risk. The specific risks associated with individual topics on the work programme will need to be addressed as part of the Committee's investigations.

### **Comments of Chief Financial Officer**

There will be financial consequences for some of the reviews undertaken. These will be commented upon as the reports are presented. The preparing and monitoring of the work programme is done by existing staff for which budget provision is available.

### **Comments of Monitoring Officer**

I have no comments, as there are no legal implications.

### **Staffing Implications: Comments of Head of People and Business Change**

There are no staffing implications within this report. Any staffing implications of the reviews in the work programme will need to be addressed in individual reports.

### **Background Papers**

None.

***(Audit Committee to meet every other month unless circumstances dictate otherwise)***

<b>6 June 2019</b>
Appointment of Chairman
Corporate Risk Register (Considered by Cabinet in March)
Internal Audit Unsatisfactory Audit Opinions (6 monthly report)
Internal Audit Annual Report 2018/19
Internal Audit Annual Plan 2018/19
Treasury Management Year End Report 2019/20
Draft Financial Accounts 2019/2020
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<b>5 September 2019</b>
Statement of Accounts 2019-20
Audit of Financial Statements Report 2018-19
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 1, April to June)
Report on Audit Committee Self Evaluation Exercise
Referrals to Audit Committee

<b>17 October 2019</b>
Progress Against Internal Audit Plan 2019/2020 Quarter 1
Public Sector Internal Audit Standards – External Review
Corporate Risk Register Update (Considered by Cabinet in September)
Referrals to Audit Committee

<b>21 November 2019</b>
Internal Audit Plan 2019/20 – Progress (Quarter 2)
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 2, July to September)
Treasury Management Report
Lessons Learned 2018/19
Regulatory Reports Summary (every 6 months - June and November)
Referrals to Audit Committee

<b>23 January 2020</b>
Internal Audit Plan – Progress (Quarter 3)
Financial Memorandum on the 2018-19 Financial Audit
Treasury Management Report
Corporate Risk Register (Considered by Cabinet in Dec)
Internal Audit Unsatisfactory Audit Opinions (6 monthly report)
Referrals to Audit Committee

<b>26 March 2020</b>
Corporate Risk Register
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 3, October to December)
WAO Annual Report on Grants Works 2018-19
Annual Governance Statement (draft statement)
Member Development Self Evaluation Exercise
Referrals to Audit Committee