

# Report

## Audit Committee

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### Part 1

Date: 8 December 2015

Item No: 12

**Subject** Work Programme

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

**Author** Scrutiny Support & Research 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 Standards
- Head of Finance
- Head of Human Resources and Policy

## 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 Appendix1 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.

### 28 January 2016

Internal Audit Plan – Progress Quarter 3
Financial Memorandum on the 2014-15 Financial Audit
Treasury Management Report
Internal Audit Unsatisfactory Audit Opinions (6 monthly report)
Corporate Risk Register (considered by Cabinet in December)

### 24 March 2016

Annual Audit outline for the 2015/16 Financial Audit
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
Regulatory Reports
Annual Governance Statement (draft statement)
Corporate Risk Register (Considered by Cabinet in March)
Member Development 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**

Scrutiny Handbook (available at [www.newport.gov.uk/scrutiny](http://www.newport.gov.uk/scrutiny))

**Appendix 1****(Audit Committee to meet every other month unless circumstances dictate otherwise)**

<b>28 May 2015</b>
Appointment of Chairman
Internal Audit Annual Report 2014/15
Internal Audit Annual Plan 2015/16
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 3 and 4, Oct to March, Oct to Dec deferred from March meeting)
Corporate Risk Register Update (considered by Cabinet in March)

<b>16 July 2015</b>
Internal Audit Unsatisfactory Audit Opinions (6 monthly report)
Corporate Risk Register Update (Considered by Cabinet in June)
Annual Governance Statement
Draft Financial Accounts 2013/14
Treasury Management Report

<b>24 September 2015</b>
Internal Audit Plan 2015/16 – Progress (Quarter 1)
Statement of Accounts 2014-15
Audit of Financial Statements Report 2014-15
Corporate Risk Register Update (Considered by Cabinet in September)
Risk Assessment and information contained within reports (requested at July 2015 meeting)
Report on Audit Committee Self Evaluation Exercise
Presentation on Whistle blowing Policy
Overspend on Market Square Bus Scheme

<b>26 November 2015</b>
Internal Audit Plan – Progress (Quarter 2)
SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 1 and 2, April to September)
Treasury Management Report ( and 15 min training session, requested at July 2015 meeting)
Lessons Learned 2014/15
Regulatory Reports
Audit Committee Self Evaluation Exercise

**28 January 2016**

Internal Audit Plan – Progress (Quarter 3)

Financial Memorandum on the 2014-15 Financial Audit

Treasury Management Report

Internal Audit Unsatisfactory Audit Opinions (6 monthly report)

Corporate Risk Register (Considered by Cabinet in December)

**24 March 2016**

Annual Audit outline for the 2015/16 Financial Audit

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

Regulatory Reports

Annual Governance Statement (draft statement)

Corporate Risk Register (Considered by Cabinet in March)

Member Development Self Evaluation Exercise

**Unallocated work  
(Dates to be agreed)**

Report on Risks associated with Hosting (IT)