

Report

Audit Committee

Part 1

Date: 23 June 2016

Subject Work Programme

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

Author Scrutiny & Overview 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 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.

22 September 2016

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| Internal Audit Plan 2016/17 – Progress (Quarter 1) |
| Statement of Accounts 2015-16 |
| Audit of Financial Statements Report 2015-16 |
| SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 1, April to June) |
| Corporate Risk Register Update (Considered by Cabinet in September 2016) |
| Report on Audit Committee Self Evaluation Exercise |
| Referrals to Audit Committee |
| Regulatory Reports Summary (every 6 months approx. March and September) |

24 November 2016

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| Internal Audit Plan 2016/17 – 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 2015/16 |
| Audit Committee Self Evaluation Exercise |
| Referrals to Audit Committee |

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.

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

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| 26 May 2016 |
| Appointment of Chairman |
| Internal Audit Annual Report 2015/16 |
| Internal Audit Annual Plan 2016/17 |
| SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 4, Jan to March) |
| Corporate Risk Register Update (considered by Cabinet in March 2016) |
| Treasury Management Report |
| Referrals to Audit Committee |

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| 23 June 2016 |
| Internal Audit Unsatisfactory Audit Opinions (6 monthly report) |
| Corporate Risk Register Update (Considered by Cabinet in June 2016) |
| Annual Governance Statement |
| Draft Financial Accounts 2015/16 |
| Referrals to Audit Committee |

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|---|
| 22 September 2016 |
| Internal Audit Plan 2016/17 – Progress (Quarter 1) |
| Statement of Accounts 2015-16 |
| Audit of Financial Statements Report 2015-16 |
| SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 1, April to June) |
| Corporate Risk Register Update (Considered by Cabinet in September 2016) |
| Report on Audit Committee Self Evaluation Exercise |
| Referrals to Audit Committee |
| Regulatory Reports Summary (every 6 months approx. March and September) |

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| 24 November 2016 |
| Internal Audit Plan 2016/17 – 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 2015/16 |
| Audit Committee Self Evaluation Exercise |
| Referrals to Audit Committee |

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| 26 January 2017 |
| Internal Audit Plan – Progress (Quarter 3) |
| Financial Memorandum on the 2015-16 Financial Audit |
| Treasury Management Report |
| Internal Audit Unsatisfactory Audit Opinions (6 monthly report) |
| Corporate Risk Register (Considered by Cabinet in December 2016) |
| Referrals to Audit Committee |

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| 30 March 2017 |
| 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 |
| Referrals to Audit Committee |

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| Unallocated work (Dates to be agreed) |
| Report on Risks associated with Hosting (IT) |
| Treasury Management Training |
| Issues Outstanding – Member Development Self Evaluation Exercise |