

# Report

## Audit Committee

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### Part 1

Date: 21 June 2018

Agenda Item: 8

**Subject** Work Programme

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

**Author** Governance 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.

### **20 September 2018**

Internal Audit Plan 2018/19 – Progress (Quarter 1)

Statement of Accounts 2017-18

Audit of Financial Statements Report 2017-18

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)

Report on Audit Committee Self Evaluation Exercise

Referrals to Audit Committee

### **22 November 2018**

Internal Audit Plan 2018/19 – Progress (Quarter 2)

Financial Memorandum on the 2017-18 Financial Audit

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 2017/18

Corporate Risk Register (Considered by Cabinet in October)

Regulatory Reports Summary (every 6 months - May and November)

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.

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

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| <b>24 May 2018</b>   |
| Appointment of Chairman  |
| Internal Audit Annual Report 2017/18   |
| Internal Audit Annual Plan 2018/19   |
| Annual Governance Statement  |
| 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 April)  |
| Regulatory Reports   |
| Treasury Management covering the Financial Year 2017/18  |
| Referrals to Audit Committee   |

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| <b>21 June 2018</b>   |
| Internal Audit Unsatisfactory Audit Opinions (6 monthly report)   |
| Call in Head of Service, Regeneration, Investment & Housing – Standing Order 24 (Urgent Decisions) Quarter 4 – January – March 2018 |
| Draft Financial Accounts 2017/18  |
| Audit Enquiries Checklist 2017/18   |
| Referrals to Audit Committee  |

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| <b>20 September 2018</b>  |
| Internal Audit Plan 2018/19 – Progress (Quarter 1)  |
| Statement of Accounts 2017-18   |
| Audit of Financial Statements Report 2017-18  |
| 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)   |
| Report on Audit Committee Self Evaluation Exercise  |
| Referrals to Audit Committee  |

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| <b>22 November 2018</b>   |
| Internal Audit Plan 2018/19 – Progress (Quarter 2)  |
| Financial Memorandum on the 2017-18 Financial Audit   |
| 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 2017/18   |
| Corporate Risk Register (Considered by Cabinet in October)  |
| Regulatory Reports Summary (every 6 months - May and November)  |
| Referrals to Audit Committee  |

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| <b>24 January 2019</b>  |
| Internal Audit Plan – Progress (Quarter 3)                      |
| Treasury Management Report                                      |
| Corporate Risk Register (Considered by Cabinet in Jan)          |
| Internal Audit Unsatisfactory Audit Opinions (6 monthly report) |
| Referrals to Audit Committee                                    |

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| <b>28 March 2019</b>  |
| Annual Audit outline for the 2018/19 Financial Audit  |
| WAO Annual Report on Grants Works 2017-18   |
| SO24/Waiving of Contract SOs: Quarterly report reviewing Cabinet/CM urgent decisions or waiving Contract SOs (Quarter 3, October to December) |
| Annual Governance Statement (draft statement)   |
| Member Development Self Evaluation Exercise   |
| Referrals to Audit Committee  |

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| <b>Unallocated work<br/>(Dates to be agreed)</b> |
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