

AUDIT COMMITTEE WORK PROGRAMME
2010/11

Corporate Director (Resources)

1 Purpose

- 1.1 To discuss, amend and approve the work programme for the Audit Committee for 2010-2011.

2 Recommendations/for decision

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| 2.1 The Committee is asked to review, amend and approve the proposed work programme. |
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3 Supporting information

- 3.1 The proposed work programme has been prepared taking into account the comments and requests made at previous Audit Committee meetings and the requirements of the Internal and External Audit process.
- 3.2 The adjustments discussed at the February meeting have now been incorporated into the updated work programme.
- 3.3 The Committee is being asked to consider whether they wish to add or remove any items and whether the timing of items is appropriate for their needs.
- 3.4 The Committee is also asked to consider whether there are areas or topics on which they would like to receive additional information in informal sessions outside their formal Committee meetings.

4 Options considered

- 4.1 None

5 Reasons for Recommendation

- 5.1 To allow Members of the Audit Committee to amend and agree their work programme.

6 Resource implications

- 6.1 An allowance is always included in the Internal Audit Annual Plan to support the work of the Audit Committee. There are no additional direct resource implications arising from this report.

7 Response to Key Aims and Objectives

- 7.1 The Audit Committee is a key component of corporate governance. It forms part of the Council's arrangements for managing risk, maintaining an effective control environment and reporting on financial and non-financial performance.

Item	Contact Officer	20 10											2011											
		J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N
		15	15			28		27		2	6	28	15											
Audit Committee Work Programme	Val Hinkins	X	X			X		X		X	X	X	X					X			X		X	X
Member Training / Briefing Sessions	Val Hinkins					X												X						
Audit Committee Annual Report	Val Hinkins		X										X											
External Audit Plan & fee letter	Michael Yeats					X							X											
Audit Commission Governance Report (ISA 260)	Michael Yeats							X												X				
Ext. Audit UofR, Managing Performance / Organisational assessment	Michael Yeats					X (draft)		X			X							X (draft)		X				X
External Audit Annual Audit & Inspection Letter	Michael Yeats										X													X
External Audit AGR for Grant Claims	Michael Yeats	X									X													X
Interim Audit Review of Material Information Systems	Michael Yeats					X												X						
External Audit Update / Progress Report	Michael Yeats		X			X		X			X		X					X		X				X
Whole of Government Accounts	Michael Yeats									X													X	
Internal Audit Plan	Val Hinkins		X										X											
Audit Briefing Note	Val Hinkins		X			X		X			X		X					X			X			X
Review of Internal Audit effectiveness	Val Hinkins									X													X	
CIPFA Internal Benchmarking results	Val Hinkins									X													X	
Risk Management Strategy	Val Hinkins									X													X	
Counter Fraud Policies	Val Hinkins									X													X	
Annual Governance Statement	Val Hinkins	X	X			X						X	X					X						
Statement of Accounts	Andrew Small					X												X						
Post Audit Statement of Accounts	Andrew Small							X												X				

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		J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	
			15	15			28			27			2	6		28	15									
Update Items covered in Briefing Notes or Information / training sessions from June 2008 onwards																										
Business Continuity Planning	Gary Dawson			X																						
Risk Management	Evelyn Kaluza			X																						
Review of Risk Registers for Theatre, Waterside, Growth Agenda & Offices	Nigel Brooke / Evelyn Kaluza			X																						
National Fraud Initiative	Val Hinkins						X											X								
Structure of AVDC's Accounts	Andrew Small						X											X								
Internal Audit Progress report, Audit Trac	Val Hinkins			X			X			X			X			X		X			X				X	
Update on preparation for IFRS at AVDC	Val Hinkins / Andrew Small		X				X											X								

Member Training sessions:

IFRS 4/11/2009, Fraud update 7/12/2009

"Understanding AVDC's Statutory accounts" Feb 2010 (deferred to June2010), insurance, contract procedures and procurement, Use of Resources - lessons learnt.

June mtg. in future interim audit review of material information systems.