

AUDIT COMMITTEE WORK PROGRAMME

1 Purpose

- 1.1 To discuss, amend and approve the future work programme for 2017/18 and 2018/19 for the Audit Committee.

2 Recommendations/for decision

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| 2.1 | The Committee is asked to review, amend and approve the proposed work programme that is at Appendix 1 |
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3 Supporting information

- 3.1 The proposed programme (Appendix 1) 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 Committee is asked to consider whether they wish to add or remove any items and whether the timing of items is appropriate to their needs.
- 3.3 The Committee is also asked to consider whether there are any additional areas or topics not included in the current work programme which they would like to add.
- 3.4 Also attached at Appendix 2 is the Audit Committee Actions Tracker, which highlights ongoing and completed actions identified by Members at earlier meetings.

4 Reasons for Recommendation

- 4.1 To allow members of the Audit Committee to amend and agree their work programme.

5 Resource implications

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

Contact Officer

Kate Mulhearn – Corporate Governance Manager
Tel: 01296 585724

Background Documents

None

AUDIT COMMITTEE WORK PROGRAMME 2017-18 & 2018-19

Item	Contact Officer	25 Sep	27 Nov	22 Jan	26 Mar	26 Jun	23 July	8 Oct	28 Jan	25 Mar
		2017	2017	2018	2018	2018	2018	2018	2019	2019
Audit Committee Work Programme	Kate Mulhearn	X	X	X	X	X	X	X	X	X
Member Training / Briefing Sessions (TBC)	Kate Mulhearn	X		X	X	X	X	X	X	X
Audit Committee Annual Report	Kate Mulhearn					X		X		
Audit Committee Review of Effectiveness	Kate Mulhearn	X						X		
External Audit Plan & fee letter	Nuala Donnelly			X					X	
External Audit - Audit Results Report (ISA 260)	Nuala Donnelly	X					X			
External Audit Annual Letter	Nuala Donnelly	X					X			
External Audit AGR for Grant Claims	Nuala Donnelly			X					X	
External Audit Update / Progress Report	Nuala Donnelly				X	X				
Annual Internal Audit Strategy and Plan	Kate Mulhearn					X				X
Internal Audit Annual Report	Kate Mulhearn					X				
(Draft) Annual Governance Statement	Kate Mulhearn					(X)	X			
Internal Audit Progress Report & Internal Audit Review Reports	Kate Mulhearn	X	X	X	X	X	X	X	X	X
Risk Management Report	Kate Mulhearn	X	X	X	X	X	X	X	X	X
Fraud Update Report	Kate Mulhearn							X		
Reviews of Company Governance	Kate Mulhearn	X		X						
Statement of Accounts	Andrew Small					X				
Post Audit Statement of Accounts	Andrew Small	X					X			
Working Balances	Andrew Small				X					X

* Reports will be prepared and presented by External Audit Manager, Adrian Balmer (EY)

Decision			Tracking			
Meeting Date Action ID	Item and Recommendations	Contact Officer	Further Action (Yes/No)	Committee	Meeting Date	Status (√/O/X)

ACTIONS ONGOING

27/11/2017 AT 1/17	Planning and Planning Enforcement Review (IA Progress Report) 1. To monitor progress made in putting in place KPIs and a meaningful complaints system for Planning and Planning Enforcement	Henry Allmand	Yes	Audit Audit	22/1/18 23/7/18	√ O
27/11/2017 AT 2/17	Commercial Property Service Charges Review (IA Progress Report) 1. To report back on what impacts the service charging inconsistencies had on tenants, e.g. had any tenants been lost? Financial impact on the Council?	Denise Martin	Yes	Audit Audit	22/1/18 26/3/18	√ O
22/01/2018 AT 2/18	Work Programme (Delegation of financial approval authority) 1. Report to be submitted to the 26 March 2018 meeting.	Andrew Small	Yes	Audit	26/3/18	O
22/01/2018 AT 3/18	Risk Management (Corporate Risk Register (CRR)) 1. Seek advice on the need for the CRR to be included in Part 2 of the agenda.	Kate Mulhearn	Yes	Audit	26/3/18	O

Decision			Tracking			
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ACTIONS COMPLETED						
27/11/2017 AT 3/17	Risk Management 1. Risk 8 (Reliance on use of consultants / agency staff) -To ensure the Council was monitoring and complying with the legislation regarding IR35 2. Risk 14 (Major partnerships / Significant council contractors) – update the risk to include Enterprise Zones	Kate Mulhearn	No, complete	1. Already an action on the Risk Register 2. Risk 14 updated	N/A N/A	√ √
22/01/2018 AT 1/18	Internal Audit Progress Report (Council Tax and Business Rates) 1. To provide information on the rules regarding Council Tax and business rates payable when retrospective planning permission was granted.	Gary Wright	Yes	Audit (response emailed on 6/2/18)	N/A	√