



## Audit Committee Report

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**Report of:** Director of Legal and Governance

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**Date:** 14 November 2013

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**Subject:** Work Programme

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**Author of Report:** Dave Ross

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**Summary:**

The report provides details of a proposed work programme for the Committee for 2013/14 and Members are requested to identify any further issues for inclusion.

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**Recommendations:**

That the Work Programme is approved.

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**Background Papers:**

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**Category of Report:** OPEN

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## Statutory and Council Policy Checklist

<b>Financial Implications</b>
NO Cleared by:
<b>Legal Implications</b>
NO Cleared by:
<b>Equality of Opportunity Implications</b>
NO Cleared by:
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human rights Implications</b>
NO:
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
NONE
<b>Relevant Cabinet Portfolio Leader</b>
NOT APPLICABLE
<b>Relevant Scrutiny Committee if decision called in</b>
NOT APPLICABLE
<b>Is the item a matter which is reserved for approval by the City Council?</b>
NO
<b>Press release</b>
NO

**WORK PROGRAMME**

**1. Purpose of Report**

1.1 To consider an outline work programme for the Committee for 2013/14.

**2. Work Programme**

2.1 It is intended that there will be at least five meetings of the Committee during the year with additional meetings held if required. The work programme is based around the attached terms of reference and includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee.

2.2 An outline programme for 2013/14 is set out below. Members are asked to identify any further items for inclusion.

<b>Date</b>	<b>Item</b>	<b>Author</b>
12 December 2013	(Additional meeting if required)	
9 January 2014	Annual Grants Report 2012/13	John Prentice (Director, KPMG)
9 January 2014	Progress on Internal Audit Reports with a High Opinion	Laura Pattman (Assistant Director of Finance)
9 January 2014	Review of the operation of the new Internal Audit structure	Laura Pattman (Assistant Director of Finance)
9 January 2014	Financial/Commercial Monitoring of External Relationships - Progress Report	Anna Peysner (Assistant Director of Finance)/ Andrew Kidder (Finance Manager)
13 February 2014	(Additional meeting if required)	
13 March 2014	(Additional meeting if required)	
10 April 2014	Audit Opinion Plan	John Prentice (Director, KPMG)

10 April 2014	Annual Audit Fee Letter 2014/15	John Prentice (Director, KPMG)
10 April 2014	Internal Audit Plan 2014/15	Laura Pattman (Assistant Director of Finance)
10 April 2014	Audit Commission Report on Protecting the Public Purse/Update on Counter fraud initiatives	Laura Pattman (Assistant Director of Finance)
10 April 2014	International Auditing Standards – Compliance with Internal Control/counter Fraud	Laura Pattman (Assistant Director of Finance)
10 April 2014	Progress on Internal Audit Reports with a High Opinion	Laura Pattman (Assistant Director of Finance)
10 April 2014	Strategic Risk Management	Richard Garrad (Corporate Risk Manager)

### 3. **Training**

- 3.1 Arrangements are being made for a training session on risk management. Consideration is also being given to a session on emerging issues on fraud.

### 4. **Recommendation**

- 4.1 That the Committee's Work Programme for 2013/14 is approved.

### **Director of Legal and Governance**

## **Audit Committee Terms of Reference (Revised February 2012)**

- (1) To approve the Council's Statement of Accounts (which includes the Annual Governance Statement) in accordance with the Accounts and Audit Regulations 2003 as amended.
- (2) To consider and accept the Annual Letter from the Auditor or the Audit Commission in accordance with the Accounts and Audit Regulations 2003 as amended and to monitor the Council's response to any issues of concern identified.

### *Audit Activity*

- (3) To consider the Chief Internal Auditor's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- (4) To consider summaries of specific internal audit reports as requested.
- (5) To consider reports dealing with the management and performance of the internal audit service.
- (6) To consider any report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- (7) To consider specific reports as agreed with the external auditor.
- (8) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (9) To liaise with the Audit Commission over the appointment of the Council's external auditor.

### *Regulatory Framework and Risk Management*

- (10) To maintain an overview of the Council's Constitution in respect of contract procedure rules, financial regulations and codes of conduct and behaviour (except in relation to those matters which are within the Terms of Reference of the Standards Committee e.g. code of conduct and behaviour of Members).

- (11) To monitor the effective development and operation of risk management and corporate governance in the Council.
- (12) To monitor Council policies on “Raising Concerns at Work” and the anti-fraud and anti-corruption strategy and the Council’s complaints process.
- (13) To oversee the production of the Council’s Annual Governance Statement and monitor progress on any issues.
- (14) To consider the Council’s arrangements for corporate governance and any necessary actions to ensure compliance with best practice.
- (15) To consider the Council’s compliance with its own and other published standards and controls.

*Accounts*

- (16) To consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.