



Audit Committee Report

Report of: Interim Director of Legal and Governance

Date: 17 July 2014

Subject: Work Programme 2014/15

Author of Report: Dave Ross

Summary:

The report provides details of a proposed outline work programme for the Committee for 2014/15

Recommendations:

That the Committee:

- (a) considers the outline Work Programme and identifies any further items for inclusion; and
 - (b) approves the work programme.
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Background Papers:

Category of Report: OPEN

Statutory and Council Policy Checklist

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

WORK PROGRAMME

1. Purpose of Report

1.1 To consider an outline work programme for the Committee for 2014/15 and to identify any further items for inclusion.

2. Work Programme

2.1 It is intended that there will be at least five meetings of the Committee during the year with three additional meetings arranged 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 2014/15 is set out below. Members are asked to identify any further items for inclusion.

Date	Item	Author
25 September 2014	Annual Governance Report	Sue Sunderland (Director, KPMG)
25 September 2014	2013/14 Statement of Accounts	Allan Rainford (Deputy Director of Finance)
25 September 2014	Internal Audit Annual Report	Laura Pattman (Assistant Director of Finance)
25 September 2014	Financial/Commercial Monitoring of External Relationships - Progress Report	Director of Finance/Andrew Kidder
13 November 2014	Annual Audit Letter 2013/14	Sue Sunderland (Director, KPMG)
13 November 2014	Systems Review (arising from the Management Review of Adult Social Care)	Chief Executive
13 November 2014	Strategic Risk Management/ Corporate Risk Register	Richard Garrad (Corporate Risk Manager)

11 December 2014	Adult Social Care Management Review Progress Report	Laura Pattman (Assistant Director of Finance)
8 January 2015	Progress report on the recommendations from the External Auditor's Annual Governance Report	Allan Rainford (Deputy Director of Finance)
8 January 2015	Annual Grants Report 2013/14	Sue Sunderland (Director, KPMG)
8 January 2015	Annual Governance Statement Progress Report	Gillian Duckworth (Interim Director of Legal and Governance)
8 January 2015	Progress on Audit Reports with a High Opinion	Laura Pattman (Assistant Director of Finance)
8 January 2015	Financial/Commercial Monitoring of External Relationships - Progress Report	Director of Finance/Andrew Kidder
12 February 2015	Additional meeting if required	
12 March 2015	Additional meeting if required	
9 April 2015	External Audit Plan 2014/15	Sue Sunderland (Director, KPMG)
9 April 2015	Annual Audit Fee Letter 2015/16	Sue Sunderland (Director, KPMG)
9 April 2015	Internal Audit Plan 2015/16	Laura Pattman (Assistant Director of Finance)
9 April 2015	Audit Commission Report on Protecting the Public Purse/Update on Counter fraud initiatives	Laura Pattman (Assistant Director of Finance)
9 April 2015	International Auditing Standards – Compliance with Internal Control/counter Fraud	Laura Pattman (Assistant Director of Finance)
9 April 2015	Strategic Risk Management/ Corporate Risk Register	Richard Garrad (Corporate Risk Manager)
Item to be arranged	Digital Region Review Report	

3. **Recommendation**

3.1 That the Committee:-

- (a) considers the outline Work Programme and identifies any further items for inclusion; and
- (b) approves the work programme.

Interim 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.

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