

### Audit Committee: Work Programme 2018/19

**Meeting Date – 3 September 2018 10am 110 minutes**  
**(Report deadline 22 August 2018 \*\* DUE TO AUGUST BANK HOLIDAY)**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Risk Review Item: Adults Assurance Update	Dr Carolyn Kus	Executive Director for Strategic Commissioning and Director of Adult Social Care Services	During 2017/18 Internal Audit issued four limited assurance opinions relating to adult services. The Executive Director provided a report to Audit Committee in March 2018 confirming actions being taken to address risks. This report will provide an assurance update on progress made. <i>To consider and comment</i>	4.1	25
Risk Review Item: ICT Disaster Recovery Planning	Bob Brown	Director of ICT	In October 2017 Audit Committee were provided with a report on the plans to develop ICT resilience and disaster recovery capacity within the Council. This report will provide an assurance update on progress.  The report will also include an update on progress as requested at July Audit Committee in respect of ICT Code of Connection compliance to secure ongoing access to the Public Services Network <i>To consider and comment</i>		25
Risk Review Item: Childrens Services Audit Recommendations	Paul Marshall	Director of Childrens Services	As requested at July Audit Committee this report will provide an update on actions taken and proposed following internal audit recommendations in respect of the Foster Cares Framework and Multi Agency Safeguarding Hub. <i>To consider and comment</i>		20

Risk Review Item: Disclosure and Barring Service (DBS)	Tom Powell	Head of Audit and Risk Management	As requested at July Audit Committee this report will explain the functions, roles and responsibilities regarding DBS checks and actions taken in response to the most recent Internal Audit of DBS.		15
Annual Complaints and Enquiries report 2017/18	Lucy Knight  Kate Waterhouse	Complaints Manager  Head of Performance, Research & Intelligence	To provide Committee with assurance over the Council's arrangements and processes to respond to enquiries and complaints. <i>To consider and comment</i>	4.1	20
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

**Meeting Date – 8 October 2018, 10am**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Meeting to be cancelled and time used for Training and Development Session, to be hosted at Mazars (1 St Peters Square).					
To focus on: <ul style="list-style-type: none"> <li>• Role of External Audit (led by Karen Murray, Mazars)</li> <li>• Governance (led by Kate Waterhouse, Courtney Brightwell and/or Sean Pratt)</li> </ul>					

**Meeting Date – 5 November 2018, 10am (Report deadline 26 October 2018) 125 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Internal Audit Assurance Report	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	Summary of internal audit activity and report opinions to the end of quarter two. <i>To consider and comment</i>	4.4	20
Outstanding Audit Recommendations	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	Update on the implementation of internal and external audit recommendations for each Directorate to the end of quarter two. <i>To consider and comment</i>	4.4	15
Annual Governance Statement Update	Courtney Brightwell	Performance Manager	Summary of the progress in implementing recommendations from the Annual Governance Statement. <i>To consider and comment</i>	1	20
	Kate Waterhouse	Head of Performance, Research & Intelligence		3 4.10 4.12	
Register of Significant Partnerships Update	Courtney Brightwell	Performance Manager	Half Year Update on actions taken to strengthen and develop arrangements with significant partnerships <i>To consider and comment</i>	1	20
	Kate Waterhouse	Head of Performance, Research & Intelligence		3 4.10 4.12	
Treasury Management (Interim) Report	Carol Culley Janice Gotts Karen Gilfoy	City Treasurer Deputy City Treasurer Chief Accountant	Update on the Treasury Management activities of the Council. <i>To consider and comment</i>	4.11	10

	Tim Seagrave	Finance Lead			
External Audit Progress Report and Update	Karen Murray	External Audit (Mazars)	Update on the work of the External Auditor	2 4.7	10
Risk Review Item: Contract Management and Governance	Lucy Makinson	Head of Integrated Commissioning	Contract Management and Governance Update on actions taken to improve and strengthen contract management and governance as confirmed in report to Audit Committee January 2018. <i>To consider and comment</i>	4.1	25
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

Meeting Date – 10 December 2018, 10am (Report deadline 29 November 2018) 95 minutes					
Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Annual Audit Letter	Mark Heap	External Audit (Grant Thornton)	Report from the External Auditor on the overall findings and recommendations resulting from the 2017/18 annual audit plan. <i>To consider and comment</i>	2 4.7	10
Grants Certification Report	Mark Heap	External Audit (Grant Thornton)	Report from the External Auditor in respect of the audit of grant returns 2017/18, any issues arising and associated fees. <i>To consider and comment</i>	4.7	10
External Audit Progress Report and Update	Karen Murray	External Audit (Mazars)	Update on the work of the External Auditor in respect of the 2018/19 external audit	2 4.7	10
Review of Code of Corporate Governance	Courtney Brightwell  Kate Waterhouse	Performance Manager  Head of Performance, Research & Intelligence	To consider and comment on the updated Code of Corporate Governance <i>To consider and comment</i>	1 3 4.10 4.12	20

Risk and Resilience Strategy and Corporate Risk Register	Tom Powell John Gill	Head of Audit and Risk Risk and Resilience Manager	Corporate risk update and corporate risk profile as articulated in the latest refresh of the corporate risk register.	4.1	20
Risk Review Item	Tom Powell	Head of Audit and Risk	Update reports from officers on areas of focus to be agreed by Committee arising from limited/no assurance Internal Audit reports, outstanding audit recommendations or management of risk. <i>To consider and comment</i>	4.1	20
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

**Meeting Date – 14 January 2019, 10am (Report deadline 6 January 2018)**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
<b>No Business Planned</b>					

**Meeting Date – 11 February 2019, 10am (Report deadline 3 February 2019) 100 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Internal Audit Assurance Report	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	Summary of internal audit activity and report opinions to the end of quarter three. <i>To consider and comment</i>	4.4	20
Outstanding Audit Recommendations	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	Update on the implementation of internal and external audit recommendations for each Directorate to the end of quarter three. <i>To consider and comment</i>	4.4	15
Register of Significant Partnerships	Courtney Brightwell	Performance Manager	Summary of the progress in implementing recommendations arising from the register of significant partnerships. <i>To consider and comment</i>	4.10 4.12	20

**Meeting Date – 11 February 2019, 10am (Report deadline 3 February 2019) 100 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
	Kate Waterhouse	Head of Performance, Research & Intelligence			
Accounting Concepts and Policies, Critical Accounting Judgements and Key Sources of Estimation Uncertainty	Carol Culley Janice Gotts Karen Gilfoy	City Treasurer Deputy City Treasurer Chief Accountant	To explain the accounting concepts and policies, critical accounting judgements and key sources of estimation uncertainty that will be used in preparing the accounts. <i>To consider and comment</i>	1 4.9	10
External Audit Progress Report and Update	Karen Murray	External Audit (Mazars)	Update on the work of the External Auditor	2 4.7	10
Risk Review Item	Tom Powell	Head of Audit and Risk	Update reports from officers on areas of focus to be agreed by Committee arising from limited/no assurance Internal Audit reports, outstanding audit recommendations or management of risk. <i>To consider and comment</i>	4.1	20
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

**Meeting Date – 11 March 2019, 10am (Report deadline tbc)**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
<b>No Business Planned</b>					

**TBC Meeting Date – 15 April 2019, 10am (Report deadline 4 April 2019) 130 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Draft Annual Governance Statement (AGS)	Courtney Brightwell  Kate Waterhouse	Performance Manager  Head of Performance, Research & Intelligence	To advise the processes followed to produce the AGS and obtain Audit Committee input to the draft statement. <i>To consider and comment</i>	1 3 4.10 4.12	30
Review of Internal Audit and Quality Assurance Improvement Programme (QAIP)	Carol Culley	City Treasurer	To consider organisational arrangements for the delivery of internal audit in line with legislation and Public Sector Internal Audit Standards. To include review of Audit Committee Terms of Reference and Internal Audit Charter. <i>To consider and comment</i>	3	15
Head of Audit and Risk Management Annual Opinion	Tom Powell	Head of Audit and Risk	Head of Internal Audit and Risk Management Annual Opinion on the Council's systems of governance, risk management and internal control as well as a summary of audit work undertaken in the year. <i>To consider and comment</i>	4.6	30
Annual Internal Audit Plan	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	To provide the Internal Audit Strategy and annual internal audit work plan for Audit Committee consideration in line with Public Sector Internal Audit Standards. <i>To review and approve</i>	4.2 4.3	20
Audit Strategy Memorandum	External Audit	Karen Murray (Mazars)	To provide an overview of the planned scope and timing of the annual external audit for 2018/19. <i>To consider and comment</i>	2 4.7	10
Risk Review Item	Tom Powell	Head of Audit and Risk	Update reports from officers on areas of focus to be agreed by Committee arising from limited/no assurance Internal Audit reports, outstanding audit recommendations or management of risk.	4.1	20

**TBC Meeting Date – 15 April 2019, 10am (Report deadline 4 April 2019) 130 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
			<i>To consider and comment</i>		
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

**TBC Meeting Date – June 2019, 10am (Report deadline tbc) 95 minutes**

Item	Lead Officer	Position	Comments	AC ToR	Time on agenda
Internal Audit Annual Report	Tom Powell Kathryn Fyfe	Head of Audit and Risk Audit Manager	Report of internal audit activity for the year. <i>To consider and comment</i>	4.4	10
Draft Annual Statement of Accounts	Carol Culley Janice Gotts Karen Gilfoy	City Treasurer Deputy City Treasurer Chief Accountant	To report the Annual Accounts prepared for submission to the external auditor for review. <i>To consider and comment</i>	1	30
Revenue Budget Outturn Report	Carol Culley	City Treasurer	To report the revenue outturn for the year as reported to Executive. <i>To note</i>	1	5
Capital Budget Outturn Report	Carol Culley	City Treasurer	To report the capital outturn for the year as reported to Executive. <i>To note</i>	1	5
Response letters from City Treasurer and Audit Committee Chair to the External Auditor	Carol Culley	City Treasurer	Draft responses proposed to be issued to the External Auditor from the City Treasurer and the Audit Committee Chair for the audit of the accounts	1	5
Treasury Management (Outturn) Report	Carol Culley Janice Gotts Karen Gilfoy Tim Seagrave	City Treasurer Deputy City Treasurer Chief Accountant Finance Lead	To report the Treasury Management activities of the Council for the year. <i>To consider and comment</i>	4.11	10
External Audit Progress Report	Karen Murray	External Audit (Mazars)	Update from the External Auditor in the delivery of the external audit plan	4.7	5



			<i>To consider and comment</i>		
Risk Review Item	Tom Powell	Head of Audit and Risk	Update reports from officers on areas of focus to be agreed by Committee arising from limited/no assurance Internal Audit reports, outstanding audit recommendations or management of risk. <i>To consider and comment</i>	4.1	20
Work Programme and Audit Committee Recommendations Monitor	Andrew Woods	Governance Team Leader			5

## **Audit Committee Terms Of Reference: As Constitution May 2018 (Part 3 Section C)**

### **AUDIT COMMITTEE**

1. To consider and approve the authority's statement of accounts, including the Annual Governance Statement in accordance with the Accounts and Audit Regulations 2015.
2. To consider, as soon as reasonably practicable, the annual letter from the external auditor in accordance with the Accounts and Audit Regulations 2015 and to monitor the Council's response to individual issues of concern identified.
3. To consider the findings of the Council's annual review of the effectiveness of its system of internal control under the Accounts and Audit Regulations 2015, including the effectiveness of its system of internal audit.
4. In furtherance of the Council's duty to make arrangements for the proper administration of its financial affairs and the Committee's responsibilities under the Accounts and Audit Regulations 2015 set out above:
  - 4.1 To obtain assurance over the Council's corporate governance and risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements.
  - 4.2 To review and approve (but not direct) the terms of reference for internal audit and an Internal Audit Strategy.
  - 4.3 To review and approve (but not direct) the internal annual audit programme considering the effectiveness of proposed and actual coverage in providing adequate assurance over the Council's arrangements for governance, risk management and system of internal control.
  - 4.4 To monitor the implementation and outcomes of the Council's internal audit programme and where required, to review summary and individual audit reports with significant implications for financial management and internal control.
  - 4.5 To seek assurance on the adequacy of management response to internal audit advice, findings and recommendations in the form of implementation of agreed action plans.
  - 4.6 To receive the Annual Report of the Head of Internal Audit.

- 4.7 To consider the external auditor's annual letter, relevant reports and the annual report to those charged with governance on issues arising from the audit of the Statement of Accounts.
- 4.8 To engage with the external auditor and external inspection agencies and other relevant bodies to ensure that there are effective relationships between external and internal audit.
- 4.9 To make recommendations to the Chief Finance Officer and Monitoring Officer in respect of Part 5 of the Council's Constitution (Financial Regulations).
- 4.10 To consider the Code of Corporate Governance.
- 4.11 To monitor the performance of the Treasury Management function including:
- approval of / amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices
  - budget consideration and approval
  - approval of the division of responsibilities
  - receiving and reviewing regular monitoring reports and acting on recommendations
  - approving the selection of external service providers and agreeing terms of appointment.
- 4.12 To consider and advise the Council on the Annual Governance Statement.