

AUDIT COMMITTEE	AGENDA ITEM No. 8
3 FEBRUARY 2014	PUBLIC REPORT

Cabinet Member(s) responsible:	Councillor Seaton, Resources Portfolio Holder	
Committee Member(s) responsible:	Councillor Lamb, Chair of Audit Committee	
Contact Officer(s):	Karen Dunleavy, Governance Officer	☎ 452 233
	Steve Crabtree, Chief Internal Auditor	☎ 384 557

WORK PROGRAMME

1. ORIGIN OF REPORT

This is a standard report to Audit Committee which forms part of its agreed work programme. This standard report provides details of the Draft Work Programme for the following municipal year.

2. UPDATE

2.1 Work Programme 2013 / 2014 (Appendix A)

The Work Programme is based on previous years agendas. The programme has been refreshed throughout the year in consultation with senior officers and the Committee membership to ensure that it remains relevant and up to date. In addition, any delays in reporting issues are recorded so that they do not drop off the committee agenda.

2.2 Draft Programme 2014 / 2015 (Appendix B)

At the present moment in time, Committee dates have not yet been agreed by Council. As a result, no reference is made to these in the attached tables.

APPENDIX A

DATE: 6 JUNE 2013			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 27 March 2013	Democratic Services Karen Dunleavy	
* NEW *	Outcome of Standards Complaints under the previous regime (pre July 2012)		
Standard	Feedback Report	Democratic Services Karen Dunleavy	
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

DATE: 24 JUNE 2013			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 6 June 2013	Democratic Services Karen Dunleavy	
	Internal Audit: HoIA Opinion 2012 / 2013	Internal Audit Steve Crabtree	To receive, consider and endorse the annual report on Internal Audit activities for the year ended 31 March 2013
	Internal Audit: Review of Effectiveness	Internal Audit Steve Crabtree	To receive, consider and endorse the annual review of the effectiveness of Internal Audit for the year ended 31 March 2013 together with any associated action plan
	Draft Annual Governance Statement	Internal Audit Steve Crabtree	To receive, consider and endorse the draft Annual Governance Statement for the year ended 31 March 2013
	Budget Monitoring Report Final Outturn 2012 / 2013 and the Draft Statement of Accounts	Finance Steven Pilsworth	To receive, consider and endorse the final outturn position for the year ended 31 March 2013 and the draft Statement of Accounts
* NEW *	Invest To Save Update	Finance Steven Pilsworth	Following a Member request to External Audit to review the Invest to Save scheme, PwC will provide an update on their works
	Other Governance Reports	Governance Diane Baker	Subject to new policies needing approval
	Member Reports	Governance Diane Baker	Dependent on updates
Standard	Feedback Report	Democratic Services Karen Dunleavy	
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

DATE: 23 SEPTEMBER 2013			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 24 June 2013	Democratic Services Karen Dunleavy	
	Risk Management: Strategic Risks	Operations Kevin Dawson	To receive an update on the strategic risks for the Council
	Compliance Team Annual Report 2012 / 2013	Governance Diane Baker	To receive, consider and endorse the annual report on the investigation of fraud and irregularities for the year ended 31 March 2013
	Regulation of Investigatory Powers Act (2000): Quarterly Report 1	Governance Diane Baker	To receive an update of RIPA during the 3 months to 30 June 2013
	Audit of Statement of Accounts To Those Charged with Governance	Finance Steven Pilsworth	To receive the final Statement of Accounts for the year ended 31 March 2013 and the annual report to those charged with governance following their scrutiny by External Audit
	Other Governance Reports	Governance Diane Baker	Subject to new policies needing approval
	Member Reports	Governance Diane Baker	Dependent on updates
Standard	Feedback Report	Democratic Services Karen Dunleavy	
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

DATE: 4 NOVEMBER 2013			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 23 September 2013	Democratic Services Karen Dunleavy	
	Internal Audit: Mid Year Progress Report	Internal Audit Steve Crabtree	To receive an update on progress against the Annual Audit Plan together with details of any concerns
	Treasury Management	Finance Steven Pilsworth	To receive an update on the policy and effectiveness of treasury management
	Use of Consultants	Finance Steven Pilsworth	To receive an update on the Use of Consultants across the organisation
	Regulation of Investigatory Powers Act (2000): Quarterly Report 2	Governance Ben Stevenson	To receive an update of RIPA during the 3 months to 30 September 2013
Standard	Feedback Report	Democratic Services Karen Dunleavy	
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

OTHER POSSIBLE AGENDA ITEMS

	Governance Reports	Governance Kim Sawyer	This would cover any major changes to policies and procedures which require discussion, acceptance and approval by unions. Following their acceptance they will be referred to Audit Committee under its Terms of Reference 2.2.1.11, 2.2.1.14 and/or 2.2.1.16.
	Member Reports	Governance Kim Sawyer	Specific reports relating to the Members Code of Conduct and / or the Hearing Panel (sub-committee to the Audit Committee)

DATE: 3 FEBRUARY 2014			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 4 November 2013	Democratic Services Karen Dunleavy	
	External Audit: Report to Management	PwC	To receive and approve the External Audit report in relation to issues identified as part of their audit works
	External Audit: Annual Audit Letter	PwC	To receive and approve the External Audit report in relation to issues identified as part of their audit works
	External Audit: Grant Claims Annual Certification	PwC	To receive and approve the External Audit report in relation to issues identified as part of their audit works
* DATE CHANGE *	Whistleblowing Policy	Governance Kim Sawyer	Original policy scheduled for June 2013.
Standard	Feedback Report	Democratic Services Karen Dunleavy	
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

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	Member Reports	Governance Kim Sawyer	Specific reports relating to the Members Code of Conduct and / or the Hearing Panel (sub-committee to the Audit Committee)

DATE: 24 MARCH 2014			
		Section / Lead	Description
Standard	Apologies for Absence		
Standard	Declarations of Interest and Whipping Declarations		
Standard	Minutes of the Meeting Held on 3 February 2014	Democratic Services Karen Dunleavy	
	Risk Management: Strategic Risks	Operations Kevin Dawson	To receive an update on the strategic risks for the Council
	External Audit: Audit Plan	PwC	To receive and approve the External Audit Plan
	Internal Audit: Draft Internal Audit Plan 2014 / 2015	Internal Audit Steve Crabtree	To receive and approve the Internal Audit Plan 2014 / 2015
	Effectiveness of the Audit Committee	Internal Audit Steve Crabtree	To receive an update on the effectiveness of the Audit Committee together with an Action Plan to address any shortcomings
	Draft Annual Audit Committee Report	Democratic Services Karen Dunleavy	To receive the Draft Annual Audit Committee Report prior to submission to Council
	Regulation of Investigatory Powers Act (2000): Quarterly Report 3	Governance Kim Sawyer	To receive an update of RIPA during the 3 months to 31 December 2013
Standard	Feedback Report	Democratic Services Karen Dunleavy	Dependent on updates
Standard	Work Programme 2013 / 2014	Democratic Services Karen Dunleavy	

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	Governance Reports	Governance Kim Sawyer	This would cover any major changes to policies and procedures which require discussion, acceptance and approval by unions. Following their acceptance they will be referred to Audit Committee under its Terms of Reference 2.2.1.11, 2.2.1.14 and/or 2.2.1.16.
	Member Reports	Governance Kim Sawyer	Specific reports relating to the Members Code of Conduct and / or the Hearing Panel (sub-committee to the Audit Committee)

APPENDIX B

DRAFT WORK PROGRAMME FOR 2014 / 2015	Summer Cycle June – July	Autumn Cycle Sept – Nov	Winter Cycle Jan – Feb	Spring Cycle March – April
INTERNAL AUDIT / EXTERNAL AUDIT ACTIVITIES (2.2.1.1 – 2.2.1.9)				
EXTERNAL AUDIT ACTIVITIES				
Annual Audit Letter			X	
Grant Claims Annual Certification			X	
Report to Management			X	
Audit Plan				X
INTERNAL AUDIT ACTIVITIES				
Head of Audit Opinion 2013 / 2014	X			
Review of Effectiveness	X			
Mid-Year Progress Report		X		
Audit Plan 2015 / 2016				X
REGULATORY FRAMEWORK (2.2.1.10 – 2.2.1.16)				
GOVERNANCE ARRANGEMENTS / BEST PRACTICE / FRAUD AND INVESTIGATIONS				
Annual Governance Statement	X	X		
Risk Management Strategy / Corporate Risks		X		X
Audit Committee Effectiveness			X	
Treasury Management		X		
Governance Policies (*)	X	X	X	X
Draft Annual Audit Committee Report				X
Annual Fraud Report 2013 / 2014	X			
Investigatory Powers Act (Progress Reports)		X	X	X

(*) Subject to changes made during year. For example Financial Regulations, Whistleblowing policy, Bribery Act.

DRAFT WORK PROGRAMME FOR 2014 / 2015	Summer Cycle June – July	Autumn Cycle Sept – Nov	Winter Cycle Jan – Feb	Spring Cycle March – April
ACCOUNTS (2.1.1.17 – 2.2.1.19)				
STATEMENT OF ACCOUNTS				
Draft Accounts	X			
Audited Accounts		X		
MEMBER STANDARDS AND HEARING PANEL (#)				
MEMBER ACTIVITIES				
Member Code of Conduct	X	X	X	X
Member Dispensations	X	X	X	X
Member Complaints	X	X	X	X

(#) Subject to procedure changes / referrals within the year

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