

Audit Committee Work Plan – 2016/17		
20 th June 2016	Assurances Required / Being Sought	Relevancy – Terms of Reference
Core Business		
Risk Management Progress Report	Gain assurance that the Council is effectively managing its key risks – has good risk management systems / processes in place that enable decision makers to understand the level of risk being taken and the Council is prepared to accept. That there has been no big surprises for the Council where it suffered significant financial loss or reputational damage.	To monitor the effective development and operation of risk management and corporate governance in the Council
Update on progress regarding the annual Statement of Accounts.	That preparation of the annual Statement of Accounts is progressing appropriately.	Duty to approve LCC's statement of accounts.
Review of draft Annual Report on the work of the Audit Committee	Provide assurance that the Committee has adequately discharged its terms of reference and has positively contributed to how well the Council is run.	To provide a report to full council on the committee's performance regarding its terms of reference and meeting its purpose.
Report on the appointment of the Council's external auditor commencing in April 2018.	To set out the options available to the Council regarding the appointment of an external audit service provider so that the best value for money outcome is delivered.	Liaison with the appropriate body over the appointment of the Council's external auditor.
Terms of Reference for the external review of the SERCO Contract	To provide independent review of the scope of the work being commissioned from the external provider.	Commissioning work from external audit.

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Internal Audit Progress Report	<p>Understand the level of assurances being given as a result of audit work and their impact on the Council's governance, risk and control environment.</p> <p>Ensure management action is taken to improve controls / manage risks identified.</p> <p>Encouraging ownership of the internal control framework by appropriate managers</p> <p>Confirm appropriate progress being made on the delivery of the audit plan and performance targets</p>	<p>To consider reports dealing with the management and performance of internal audit</p> <p>To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale</p>
External Audit Progress Report	Seek assurance over progress and delivery of the External Audit plan and that any risks to successful production of the financial statements and audit are being managed.	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Review of compliance with Regulation of Investigatory Powers Act.	To confirm that the Council's arrangements comply with the legislation.	Whether the council is compliant with its own and other published standards and controls.
18th July 2016	Assurances Required/Being Sought	Relevancy – Terms of Reference
Core Business		
Annual review of the effectiveness of the Council's Internal Audit Function		
Review of Head of Internal Audit's Annual Report and Opinion 2016		
Scrutiny of the Council's Financial Statements 2015/16 (with specialist support/advisor)		

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Review of the Council's Governance and Assurance arrangements and the Draft Annual Governance Statement 2016		
Annual Report reviewing the effectiveness of the Council's complaints and compliments process, including how well the Council has dealt with complaints as demonstrated by the Local Government Ombudsman's Report.		
Approval of Counter Fraud Annual Report 2015/16 reviewing the delivery of the Counter Fraud Work Plan.		
Other assurance		
26 September 2016	Assurances Required/Being Sought	Relevancy – Terms of Reference
Internal Audit Progress Report		
External Audit Governance Report on the Audit of the Council's Financial Statements and their assessment of the Council's arrangements to secure Value for Money in its use of resources		
Approval of the Council's Statement of Accounts for 2015/16		

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Approval of the Council's Annual Governance Statement 2016		
Other Assurance		
21st November 2016	Assurances Required/Being Sought	Relevancy – Terms of Reference
Core Business		
Outcome of the Internal Audit External Assessment		
Audit Committee invites the CX and Directors to attend the meeting and provide the Committee with a briefing on their respective assurance arrangements.		
Counter Fraud Progress Report		
January 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
Core Business		
Internal Audit Progress Report		
External Audit Progress Report and Plan		
Other Assurance		
Combined Assurance Status Reports		

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March 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
Core Business		
Internal Audit Progress Report		
External Audit Progress Report and Plan		
Draft Internal Audit Plan 2017/18		
Draft Counter Fraud Plan 2017/18		
International Audit Standards on the risks associated with the impact of potential fraud and error on the Financial Statements		
External Audit Plan		

Audit Committee Action Plan – 2015/16			
Action	Terms of Reference Outcome	Key Delivery Activities	Who by and When
1. Clarify who should attend the Audit Committee and expectations on the information being presented.	<p>Ensure that relevant and focussed reports are presented. Provide more certainty that assurance is relevant and reliable</p> <p>Promote constructive challenge during meetings</p> <p>Strengthen accountability arrangements and the effectiveness of the Audit Committee</p>	Develop reporting protocol	<p>Audit and Risk Manager</p> <p>30th June 2016</p>
2. Undertake a skills and knowledge survey to review and establish any training and development needs as a whole Committee.	Enhance the effectiveness of the Audit Committee	In progress	No longer required
<p>3. A number of areas for consideration regarding the work plan were identified last year, namely:-</p> <ul style="list-style-type: none"> • Reviewing and encouraging transparency in partnership decision making. • Understand and seek assurance over the governance and risks associated with our key partners. • Facilitate risk management training and awareness for members and staff. To 			

<div>clarify the understanding of the level of risk the Council is prepared to accept across its key activities / business units.</div> <div><ul style="list-style-type: none">• Overview of the constitution• Compliance with the Transparency Code</div> <div>Are these areas around which the Committee still wants to seek assurance?</div>			
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