

Appendix A

Audit Committee Work Plan – 2016/17		
21 st November 2016	Assurances Required/Being Sought	Relevancy – Terms of Reference
Post Implementation Review of the Future Delivery of Support Services Contract and the SERCO contract – KPMG	The overall purpose of the Review is to learn from the experience of letting and operating the contract with Serco so that we have better contracts in future	To monitor the effectiveness of risk management and corporate governance in the Council.
Payroll and Pension – Update on Action Plan	To obtain assurance that agreed actions arising from various payroll and pension audits have been implemented. Ensure management action taken has improved controls / manage risks identified in the Agresso payroll system.	To consider a reports from internal audit on agreed recommendations not implemented within a reasonable timescale
Outcome of the Internal Audit External Assessment	Seek assurance that the Council's internal audit service is effective and its practice is in conformance with the Public Sector Internal Audit Standards and CIPFA application note	To consider reports dealing with the management and performance of internal audit
Outcome of the Independent Evaluation of Risk Management Maturity.	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 have 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.
Final External Audit ISA 260 Governance Report on the Council's Financial Statements and the Value for Money conclusion	Seek assurance over the adequacy of the External Audit opinion on the financial statements and the Council's value for money arrangements. Ensure any issues / risks identified are being effectively managed.	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance. To consider specific reports as agreed with the external auditor.

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Counter Fraud Progress Report	<p>Confirm that the Council's counter fraud activity is targeted and effective.</p> <p>Ensure that appropriate progress is being made on the delivery of the Counter Fraud plan.</p> <p>Ensure that lessons have been learnt – understand fraud risks facing the Council and actions being taken to reduce the risk</p>	To monitor Council policies on confidential reporting code, anti-fraud and anti-corruption policy and the Council's complaints process
Whistleblowing Annual Report	Provide the Committee with an overview of the Council's whistleblowing arrangements throughout the year 2016/17	To meet the Committee's Regulatory Frameworks requirement to monitor the Council's confidential reporting policy.
30 January 2017	27 March 2017	June 2017
Core Business	Risk Management Training – PM Core Business	Induction
Internal Audit Progress Report	Internal Audit Progress Report	Internal Audit Annual Report and Opinion 2017
External Audit Progress Report and Plan	External Audit Progress Report and Plan	Counter Fraud Annual Report 2017
Risk Management Progress Report – Strategic Risk Register	Draft Internal Audit Plan 2017/18	Annual Governance Statement 2017
Updated Financial Procedure 7 – Risk Management	Draft Counter Fraud Plan 2017/18	External Audit Progress Report
Updated Risk Management Strategy and progress report	Updated Counter Fraud Strategy	
Internal Audit Progress Report	International Audit Standards on the risks associated with the impact of potential fraud and error on the Financial Statements	
Information Management Team (SERCO) – linked to low assurance levels provided by Management and Annual Governance Statement. Include handover arrangements in light of restructure	Update on Accounting policy changes	

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Other Assurance Invite to Corporate Management Team to provide briefing Combined Assurance Status Reports	Other Assurance	Other Assurance
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Appendix B

Audit Committee Action Plan 2016/17			
Action	Terms of Reference Outcome	Key Delivery Activities	When
1. 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>30th September 2016</p> <p>Revised to 31st December 2016</p>
2. Develop Action plan following self-assessment workshop considering the following:	Improve effectiveness of the committee	Work with Councillor Development Group to develop a person spec with key attributes for people on an Audit Committee	31 st January 2017
		Recruit an additional 'independent' member	30 th June 2017
		Review the meeting cycle and agenda content with Democratic Services and the Chairman	1 st March 2017
		Deliver risk management training and awareness for members and staff	Arranged for March 2017
		Ensure that there is a private meeting with External Auditor at least once a year.	Agree with KPMG – November or January
		End of meeting debrief / lunch	Chairman to arrange as required

Audit Committee Action Plan 2016/17

		Briefing / update on key risks between meetings	Noted
		Arrange informal meeting with CMB	Completed – formal meeting agreed Chairman – January 2017

Potential Agenda Items

Governance and Control of Trading Companies
Records Management – social care case files
County Farms
Joint Commissioning Board - Partnerships
Reviewing and encouraging transparency in partnership decision making
Understand and seek assurance over the governance and risks associated with our key partners -via Combined Assurance Status Reports
Compliance with the Transparency Code

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