

# Appendix A

Audit Committee Work Plan – 2017/18		
24 <sup>th</sup> July 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
<b>Core Business</b>		
Review of Head of Internal Audit's Annual Report and Opinion 2016/2017	Gain an understanding of the level of assurances being provided by the Head of Internal Audit over the Council's governance, risk and internal control arrangements and why.	<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> <p>To oversee the production of the Council's Annual Governance Statement and to recommend its adoption.</p> <p>To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice</p>
Approval of Counter Fraud Annual Report 2016/17, reviewing the delivery of the Counter Fraud Work Plan.	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.	Monitoring Council policies on the confidential reporting code, anti-fraud and anti-corruption policy.
Review of draft Annual Report on the work of the Audit Committee 2016/17 – <b>deferred to Sept</b>	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.
Draft Statement of Accounts 2016/17	<p>By asking questions (supported by independent advisor), confirm the integrity of the Council's financial statements prior to audit/publication.</p> <p>Improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English.</p>	<p>To review the annual statement of accounts. Specifically to consider whether appropriate accounting policies have been followed and whether there are any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.</p> <p>Duty to approve the authority's statement of</p>

### Audit Committee Work Plan – 2017/18

25 September 2017	20 November 2017	January 29 <sup>th</sup> 2018
		accounts, income and expenditure and balance sheet.
External Audit's ISA260 Report to those charged with Governance on Lincolnshire County Council's Statement of Accounts & Lincolnshire Pension Fund Accounts for 2016/17	Counter Fraud Progress Report	Internal Audit Progress Report
Final Statement of Accounts 2016/17	Whistleblowing Annual Report	External Audit Progress Report
IMT Update	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.	
Counter Fraud Risks		
Approval of the Annual Governance Statement 2017		
Risk Management Progress Report		
Internal Audit Progress Report		
External Audit Progress Report		
<b>Other Assurance</b>	<b>Other Assurance</b>	<b>Other Assurance</b> Combined Assurance Status Reports
March 26 <sup>th</sup> 2018		
Internal Audit Progress Report		
External audit Plan 2017/18		
External Audit Progress Report		
Draft Internal Audit Plan 2018/19		
<b>Other Assurance</b>		

Audit Committee Action Plan 2017/18			
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>30<sup>th</sup> September 2016</p> <p>Revised to 31<sup>st</sup> 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 <sup>st</sup> January 2017
		New Committee members appointed – work with new Committee to draw up a training and development plan.	
		Recruit an additional 'independent' member	30 <sup>th</sup> June 2017
		Deliver risk management training and awareness for members and staff.	Agreed in development plan
		Ensure that there is a private meeting with External Auditor at least once a year.	Agree with KPMG – November or January

**Audit Committee Action Plan 2017/18**

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

		End of meeting debrief / lunch	Chairman to arrange as required
		Briefing / update on key risks between meetings	Noted
		Arrange informal meeting with CMB	Completed – formal meeting agreed Chairman – January 2017



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