

Audit Committee Work Plan – 2016/17		
18 th July 2016	Assurances Required/Being Sought	Relevancy – Terms of Reference
Lincolnshire Counter Fraud Partnership – awareness session.	Propose session starts at 10 with meeting commencing at 10.30	
Core Business		
Review of Head of Internal Audit's Annual Report and Opinion 2016	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>
Scrutiny of the Council's Financial Statements 2015/16 (with specialist support/advisor)	<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 accounts, income and expenditure and balance sheet.</p>

Audit Committee Work Plan – 2016/17

<p>Review of the Council's Governance and Assurance arrangements and the Draft Annual Governance Statement 2016</p>	<p>Confirm that the Annual Governance Statement reflects the Committee's understanding of how the Council is run and that any significant governance issues / risks have been identified / published.</p> <p>Constructively challenge the information and evidence being presented.</p> <p>Ensuring value for money assurance arrangements are reported on and assessing how this features in the Annual Governance Statement.</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 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>
<p>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.</p>	<p>That the Council's process and procedures for dealing with complaints and compliments is effective.</p>	<p>Whether the council is compliant with its own and other published standards and controls.</p>
<p>Approval of Counter Fraud Annual Report 2015/16 reviewing the delivery of the Counter Fraud Work Plan.</p>	<p>On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.</p>	<p>Monitoring Council policies on the confidential reporting code, anti-fraud and anti-corruption policy.</p>
<p>Internal Audit Progress Report</p>	<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>

Audit Committee Work Plan – 2016/17		
26th September 2016	21st November 2016	30 January 2017
Core Business	Core Business	Core Business
Internal Audit Progress Report	Outcome of the Internal Audit External Assessment	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	Whistleblowing Annual Report	External Audit Progress Report and Plan
Approval of the Council's Statement of Accounts for 2015/16	Risk Management Progress Report	
Approval of the Council's Annual Governance Statement 2016	Counter Fraud Progress Report	
Other Assurance	Other Assurance	Other Assurance
		Combined Assurance Status Reports

27 March 2017
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
External Audit Grant Certification Report

Audit Committee Action Plan – 2016/17

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.	Ensure that relevant and focussed reports are presented. Provide more certainty that assurance is relevant and reliable Promote constructive challenge during meetings Strengthen accountability arrangements and the effectiveness of the Audit Committee	Develop reporting protocol	Audit and Risk Manager 30 th June 2016 Revised date: 30 th September 2016
2. Develop Action plan following self assessment workshop considering the following:	Improve effectiveness of the committee	<ul style="list-style-type: none"> • Work with Councillor Development Group to develop a person spec with key attributes for people on an Audit Committee • Recruit an additional 'independent' member • Review the meeting cycle and agenda content with Democratic Services and the Chairman • Deliver risk management training and awareness for members and staff. • Ensure that there is a private meeting with External 	Audit and Risk Manager 30 th September 2016

		<p>Auditor at least once a year.</p> <ul style="list-style-type: none"> • End of meeting debrief / lunch • Briefing / update on key risks between meetings • Arrange informal meeting with CMB 	
<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. • Overview of the constitution • Compliance with the Transparency Code 			

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