

Appendix A

Audit Committee Work Plan – 2016/17		
30 th January 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
<p>Other Assurance Combined Assurance Status Reports</p> <p>Seeking assurance that:-</p> <ul style="list-style-type: none"> We are maintaining good governance during times of change. <p>Understand the assurance framework through times of change and associated with the Commissioning Strategies. Particularly the impact on the assurance framework resulting from these changes, for example, senior management review, fundamental budget review and the impact on the 1st and 2nd lines of assurance (management / corporate functions).</p>	<p>Understand the level of assurances being provided on the Council's critical systems, key risks and projects and how they link to the Committees role and remit and the Annual Governance Statement.</p> <p>Seeking assurance that they are working well</p>	<p>To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice</p> <p>To review any issues referred to it by the Chief Executive, Director or any council body</p> <p>To consider the Council's compliance with its own and other published standards and controls</p>
<p>Core Business</p>		
IT Assurance Update	Gain an understanding of the level of assurance relating to the IT issues.	To monitor progress in addressing risk-related issues which are reported to the committee
Internal Audit Progress Report	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 from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:</p> <p>a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.</p> <p>b) Regular reports on the results of the Quality</p>

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		<p>Assurance and Improvement Programme.</p> <p>c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.</p> <p>To consider summaries of specific internal audit reports as requested.</p>
External Audit Progress Report and Plan	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
Risk Management Progress Report – Strategic Risk Register	<p>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.</p> <p>that there have been no big surprises for the Council where it suffered significant financial loss or reputational damage.</p>	To monitor the effective development and operation of risk management and corporate governance in the Council.
27 March 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
Core Business		
Internal Audit Progress Report	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.	To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:

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		<p>a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.</p> <p>b) Regular reports on the results of the Quality Assurance and Improvement Programme.</p> <p>c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.</p> <p>To consider summaries of specific internal audit reports as requested.</p>
Draft Internal Audit Plan 2017/18	<p>That the Internal Audit Plan focuses on the key risks facing the Council and is adequate to support the Head of Audit opinion.</p> <p>Confirm that the plan achieves a balance between setting out the planned work for the year and retaining flexibility to changing risks and priorities during the year.</p> <p>Ensure that the Internal Audit Resource has sufficiently capacity and capability to deliver the plan.</p> <p>Seek an understanding of what assurances Internal Audit will be providing the Committee to help it discharge its terms of reference.</p>	To consider reports dealing with the management and performance of internal audit
External Audit Progress Report and Plan	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

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External Audit Plan 2017/18	<p>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.</p> <p>Note: Further assurance needed around impact / risks associated with early close down.</p>	To comment on the scope and depth of external audit work and to ensure it gives value for money
Draft Counter Fraud Plan 2017/18	<p>Gain assurance that the Council has effective arrangements in place to fight fraud locally.</p> <p>Ensure that counter fraud resources are targeted to the Council's key fraud risks.</p>	To monitor Council policies on confidential reporting code, anti-fraud and anti-corruption policy and the Council's complaints process.
International Audit Standards on the risks associated with the impact of potential fraud and error on the Financial Statements	Seek assurance that the statements made against the standard accurately reflect the Council's counter fraud arrangements.	To monitor Council policies on confidential reporting code, anti-fraud and anti-corruption policy and the Council's complaints process.
Review of Accounting Policies	Seek assurance that the Council has appropriate accounting policies in place to ensure that items are treated correctly in the accounts.	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

Future meetings

26 June 2017	24 July 2017	25 September 2017
Review of draft Annual Report on the work of the Audit Committee	Draft Statement of Accounts 2016/17	To monitor the effective development and operation of risk management and corporate governance in the Council.
Internal Audit Annual Report and Opinion 2017	Annual review of the effectiveness of the Council's Internal Audit Function	External Audit ISA 260 Governance Report on the Council's Financial Statements and the Value for Money conclusion
Counter Fraud Annual Report 2017	Review of Head of Internal Audit's Annual Report and Opinion 2016	Approve the Statement of Accounts 2016 – County Council and Pension financial statements.
Draft Annual Governance Statement 2017		Approval of the Annual Governance Statement

Audit Committee Work Plan – 2016/17

		2017
External Audit Progress Report		

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.	Ensure that relevant and focussed reports are presented. Provide more certainty that assurance is relevant and reliable	Develop reporting protocol	30 th September 2016 Revised to March 2017
	Promote constructive challenge during meetings		
2. Develop Action plan following self-assessment workshop considering the following:	Strengthen accountability arrangements and the effectiveness of the Audit Committee		
	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

Audit Committee Action Plan 2016/17

		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
		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