

## Appendix A

Audit Committee Work Plan – 2017/18		
26 <sup>th</sup> June 2017	Assurances Required/Being Sought	Relevancy – Terms of Reference
<b>Core Business</b>		
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: 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. b) Regular reports on the results of the Quality Assurance and Improvement Programme. 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. To consider summaries of specific internal audit reports as requested.
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
Draft Counter Fraud Work Plan.	Gain assurance that the Council has effective arrangements in place to fight fraud locally.  Ensure that counter fraud resources are targeted to the Council's key fraud risks.	To monitor Council policies on confidential reporting code, anti-fraud and anti-corruption policy and the Council's complaints process.
Draft Annual Governance Statement 2017	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.	To oversee the production of the Council's Annual Governance Statement and to recommend its adoption

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24 July 2017	25 September 2017	20 November 2017
	<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>	To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice
Draft Statement of Accounts 2016/17	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
IMT Update July or September	Final Statement of Accounts 2016/17	Whistleblowing Annual Report
Review of Head of Internal Audit's Annual Report and Opinion 2016	IMT Update July or September	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.
Review of draft Annual Report on the work of the Audit Committee	Counter Fraud Risks	
Annual review of the effectiveness of the Council's Internal Audit Function	Approval of the Annual Governance Statement 2017	
Approval of Counter Fraud Annual Report 2016/17	Risk Management Progress Report	
	Internal Audit Progress Report	
	External Audit Progress Report	
<b>Other Assurance</b>	<b>Other Assurance</b>	<b>Other Assurance</b>

### Audit Committee Work Plan – 2017/18

January 29 <sup>th</sup> 2018	March 26 <sup>th</sup> 2018	
Internal Audit Progress Report	Internal Audit Progress Report	
External Audit Progress Report	External audit Plan 2018/19	
	External Audit Progress Report	
<b>Other Assurance</b>	Draft Internal Audit Plan 2018/19	
Combined Assurance Status Reports		

## Appendix 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 style="color: red;">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
		Recruit an additional 'independent' member	30 <sup>th</sup> June 2017

### Audit Committee Action Plan 2017/18

	Review the meeting cycle and agenda content with Democratic Services and the Chairman	1 <sup>st</sup> 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
	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