

## AUDIT COMMITTEE – 27 September 2018

### PART I – DELEGATED

#### 11. COMMITTEE'S WORK PROGRAMME (DoF)

##### 1 Summary

1.1 To review and make necessary changes to the Audit Committee's Work Programme.

##### 2. Details

2.1 The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings. The programme of reports scheduled to be presented to this Committee in financial year 2018/19 and 2019/20 are shown below (*Italics denotes Standing Items*):

Date	Reports	Officer Responsible
<b><u>Financial Year 2018/19</u></b>		
27 September 2018	<ul style="list-style-type: none"> <li>▪ Member Training – Role of the Audit Committee (7 – 7.30pm)</li> <li>▪ SIAS Board Annual Report 2017/18</li> <li>▪ Risk Management Strategy</li> <li>▪ Annual Review of Risk Management Arrangements</li> <li>▪ SIAS Audit Charter and Terms of Reference Review amendments to be agreed.</li> <li>▪ <i>Internal Audit Progress Report</i></li> <li>▪ <i>Financial and Budgetary Risks</i></li> <li>▪ <i>Update on Staff Vacancies (to include resource update, positions covered by interim agency and contractors).</i></li> <li>▪ <i>Committee's Work Programme</i></li> </ul>	<p>Head of Finance</p> <p>Client Audit Manager }Emergency Planning &amp; Risk Manager</p> <p>Client Audit Manager</p> <p>Client Audit Manager Head of Finance Head of Human Resources</p>
4 December 2018	<ul style="list-style-type: none"> <li>▪ Member Training – Governance; Risk Management (7.730pm)</li> <li>▪ Treasury Management Mid-Year Report 2018/19</li> <li>▪ Risk Management Strategy</li> <li>▪ Draft Treasury Management Strategy 2019/20</li> <li>▪ <i>Internal Audit Progress Report</i></li> <li>▪ <i>Financial and Budgetary Risks</i></li> <li>▪ <i>Update on Staff Vacancies (to include resource update, positions covered by interim agency and contractors).</i></li> <li>▪ <i>Committee's Work Programme</i></li> </ul>	<p>Head of Finance / Emergency Planning &amp; Risk Manager Head of Finance</p> <p>Emergency Planning &amp; Risk Manager Head of Finance</p> <p>Client Audit Manager Head of Finance Head of Human Resources</p>

26 March 2019	<ul style="list-style-type: none"> <li>▪ What is Internal Audit? (7-7.30pm)</li> <li>▪ External Audit Update 2018/19</li> <li>▪ Accounting Policies 2018/19</li> <li>▪ SIAS Internal Audit Plans 2019/20</li> <li>▪ External Auditor Audit Plan 2018/19</li> <li>▪ <i>Internal Audit Progress Report</i></li> <li>▪ <i>Financial and Budgetary Risks</i></li> <li>▪ <i>Update on Staff Vacancies (to include resource update, positions covered by interim agency and contractors).</i></li> <li>▪ <i>Committee's Work Programme</i></li> </ul>	<p>Client Audit Manager Ernst &amp; Young</p> <p>Client Audit Manager Ernst &amp; Young Client Audit Manager Head of Finance Head of Human Resources</p>
July 2019	<ul style="list-style-type: none"> <li>▪ External Auditors Report and Approval of the 2018/19 Statement of Accounts</li> <li>▪ SIAS Internal Audit Annual Report 2018/19</li> <li>▪ Fraud Annual Report 2018/19</li> <li>▪ Annual Governance Statement 2018/19</li> <li>▪ Treasury Management Annual Report 2018/19</li> <li>▪ <i>Internal Audit Progress Report</i></li> <li>▪ <i>Annual Governance Statement Progress Report (July)</i></li> <li>▪ <i>Financial and Budgetary Risks</i></li> <li>▪ <i>Update on Staff Vacancies (to include resource update, positions covered by interim agency and contractors).</i></li> <li>▪ <i>Committee's Work Programme</i></li> </ul>	<p>Ernst &amp; Young</p> <p>Client Audit Manager</p> <p>Fraud Manager Head of Finance</p> <p>Head of Finance</p> <p>Client Audit Manager Head of Finance</p> <p>Head of Finance Head of Human Resources</p>

2.2 The annual statement accounts for the financial year 2018/19 are to be produced and signed by the Council's Chief Financial Officer by 31 May. The audited accounts need to be agreed and signed by Committee by 31 July each year.

### **3 Options/Reasons for Recommendation**

3.1 The recommendation allows the Committee to determine its work programme.

### **4 Policy/Budget Implications**

4.1 The recommendations in this report are within the Council's agreed policy and budgets.

### **5 Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Customer Services Centre, Website and Risk Management Implications**

5.1 None specific.

### **6 Recommendation**

- 6.1 That the Committee consider and makes necessary changes to its Work Programme.

**Background Papers**

Reports and minutes – Audit Committee

Report prepared by: Alison Scott – Head of Finance