

Name of Committee:	Audit Committee
Date of Meeting:	<b>30/04/2019</b>
Relevant Scrutiny Committee:	<b>Corporate Performance and Resources</b>
Report Title:	<b>Updated Forward Work Programme 2018-19 and Proposed Programme 2019-20</b>
Purpose of Report:	<b>To provide Members with an update on the Forward Work Programme for 2018/19 and the Proposed Programme for 2019/20</b>
Report Owner:	<b>Head of the Regional Audit Service</b>
Responsible Officer:	<b>Head of Finance &amp; Section 151 Officer</b>
Elected Member and Officer Consultation:	<b>No Elected Members have been consulted. Legal Services and Head of Finance.</b>
Policy Framework:	<b>The proposals in this report are in accordance with the policy framework and budget.</b>
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>In order to assist the Audit Committee in ensuring that due consideration has been given by the Committee to all aspects of their core functions, the updated Forward Work for 2018/19 which has been updated following the last meeting and is aligned to the Committee's Terms of Reference is appended to this report at Appendix A. In addition and attached at Appendix B is the proposed Forward Work Programme for 2019/20.</li> <li>The Committee is asked to note the updated Forward Work Programme 2018/19 and consider, amend where necessary and approve the Proposed Forward Work Programme 2019/20 and indicate whether any additional information or research is required.</li> </ul>	

## **1. Recommendation**

- 1.1** That the Committee notes the updated Forward Work Programme 2018/19 and approve / amend as necessary the proposed Forward Work Programme 2019/20.
- 1.2** That the Committee is asked to endorse the schedule of items for the 1st July 2019 and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information or research is required.

## **2. Reasons for Recommendations**

- 2.1** To ensure the Audit Committee are aware and informed of progress on both the current and proposed work programme.

## **3. Background**

- 3.1** The Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given to all aspects of their core functions as set out in their Terms of Reference within the Council's Constitution.
- 3.2** Items feed into the Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six monthly or annually, and members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.

## **4. Key Issues for Consideration**

- 4.1** Attached at Appendix A is the Forward Work Programme 2018/19 for this Committee. This has been updated following the Committee's last meeting in February 2019 and includes the additional meeting which was held on the 13th December for completeness.
- 4.2** Attached at Appendix B is the proposed Forward Work Programme 2019/20 for Audit Committee's consideration and approval.
- 4.3** Shown below are the items scheduled to be presented at the Committee's next meeting on the 1st July 2019. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

Date of	Agenda Items
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Committee	
1st July 2019	External Auditors / Inspection Reports (if applicable): -
	Up dated Forward Work Programme 2019-20
	Draft Annual Governance Statement 2018/19
	Pre-Audited Statement of Accounts 2018/19
	Audit Outturn Report April to May 2019 - Progress against Plan
	Whistleblowing update
	Corporate Complaints update

## 5. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 5.1 If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Audit Committee could become disjointed which could undermine the positive contribution that the Audit Committee makes to both short and long term service improvement and the Council's Well-Being Objectives.
- 5.2 The Audit Committee's Forward Work Programme contains audit reviews that will be service specific and that will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

## 6. Resources and Legal Considerations

### Financial

- 6.1 There are no resource implications as a direct consequence of this report.

### Employment

- 6.2 None as a direct consequence of this report.

### Legal (Including Equalities)

- 6.3 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

## 7. Background Papers

OTNone

Agenda Item:

## AUDIT COMMITTEE UPDATED FORWARD WORK PROGRAMME 2018-19

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	UPDATE
<b>2018</b>			
25 <sup>th</sup> July	Approval of the draft Annual Governance Statement 2017-18	Head of Finance – Section 151 Officer	Completed
	Pre-audited Statement of Accounts 2017/18	Head of Finance – Section 151 Officer	Completed
	Update on the Internal Audit Shared Service – External Assessment	Head of Audit	Completed
	IASS Outturn Report April 2018 to June 2018 – Progress against Plan	Head of Audit	Completed
	Compliance with Contract and Finance Procedure Rules	Head of Audit	Completed
	Proposal to expand the Internal Audit Shared Service	Head of Audit	Completed
	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Wales Audit Office (WAO)	
19 <sup>th</sup> September	Updated Forward Work Programme	Head of Audit	Complete
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.	Head of Finance - Section 151 Officer/ WAO	Complete
	Internal Audit 5 months Outturn Report April to August 2018.	Head of Audit	Complete
	Healthy Organisation Review – Final Report	Head of Audit	Complete
	Annual Corporate Risk Report	Head of Performance	Complete
	External Auditors / Inspection Reports (where applicable). As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	Complete
21st November changed to 19 <sup>th</sup> November	Up dated Forward Work Programme	Head of Audit	Completed
	Referral from Scrutiny - DOLS	Director of Social Services	Completed
	Corporate Fraud Framework	Head of Audit	Completed
	Internal Audit Outturn Report – April 2018 to September 2018; including update on IASS Performance.	Head of Audit	Completed
	Contract Procedure Rules	Head of Finance – Section 151 Officer	Completed
	Risk Management Update	Head of Performance	January 13 <sup>th</sup> 2019 Committee
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	N/A
<b>2019</b>			
13 <sup>th</sup> January	Risk Management Update	Head of Performance	Completed
<b>2019</b>			
25 <sup>th</sup> February	Corporate Risk Register –	Head of Performance	Completed
	Corporate Complaints Annual 17/18 Report and 9 months update April to December 2018	Head of Performance	Completed
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	Completed

APPENDIX A

	<b>Progress against Annual Risk Based Plan 18/19 – April to December 2018 – Quarter 3 Outturn</b>	<b>Head of Audit</b>	<b>Completed</b>
	<b>Treasury Management</b>	<b>Head of Audit and Section 151 Officer</b>	<b>Completed</b>
	<b>External Auditors / Inspection Reports (where applicable). – As listed on Agenda</b>	<b>Head of Finance – Section 151 Officer / WAO</b>	<b>Completed</b>
<b>30<sup>th</sup> April</b>	<b>Up dated Forward Work Programme 2018-19 and Proposed Programme for 2019-20</b>	<b>Head of Audit</b>	<b>Submitted</b>
	<b>Head of Audit’s Annual Outturn and Opinion Report 2018/19</b>	<b>Head of Audit</b>	<b>Submitted</b>
	<b>Internal Audit Charter 2019-20</b>	<b>Head of Audit</b>	<b>Submitted</b>
	<b>Internal Audit Proposed Risk Based Plan 2019-20</b>	<b>Head of Audit</b>	<b>Submitted</b>
	<b>Safeguarding update</b>	<b>Head of Audit</b>	
	<b>Corporate Fraud outturn 2018-19</b>	<b>Head of Audit</b>	<b>Deferred to July 19</b>
	<b>External Auditors / Inspection Reports (where applicable). – As listed on Agenda</b>	<b>Head of finance – Section 151 Officer / WAO</b>	<b>Submitted</b>

## AUDIT COMMITTEE PROPOSED FORWARD WORK PROGRAMME 2019/20

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
<b>2019</b>			
<b>1<sup>st</sup> July</b>	Approval of the draft Annual Governance Statement 2018-19	Head of Finance – Section 151 Officer	
	Updated Forward Work Programme	Head of Audit	
	Corporate Fraud Outturn 2018/19	Head of Audit	
	Pre-audited Statement of Accounts 2018/19	Head of Finance – Section 151 Officer	
	IASS Outturn Report April 2019 to May 2019 – Progress against Plan	Head of Audit	
	Whistleblowing update	Head of Legal Services	
	Corporate Complaints update	OM – Customer Services	
	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Wales Audit Office (WAO)	
<b>2<sup>nd</sup> September</b>	Updated Forward Work Programme	Head of Audit	
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.	Head of Finance – Section 151 Officer/ WAO	
	Internal Audit 4 months Outturn Report April to July 2019.	Head of Audit	
	Fraud Update - NFI	Head of Audit	
	Corporate Risk – Qtr. 4 2018/19 Corporate Risk – Qtr. 1 2019/20	Head of Performance	
	External Auditors / Inspection Reports (where applicable). As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	
<b>4<sup>th</sup> November</b>	Up dated Forward Work Programme	Head of Audit	
	Corporate Risk – Update Qtr. 2	Head of Performance	
	Internal Audit Outturn Report – April to September 2019; including update on IASS Performance.	Head of Audit	
	Contract Procedure Rules	Head of Finance – Section 151 Officer	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	
<b>16<sup>th</sup> December</b>	Corporate Fraud Update	Head of Audit	
	Recommendation Tracker	Head of Audit	
	Audit Committee – Terms of Reference	Head of Audit	
	Compliance with Public Sector Internal Audit Standards	Head of Audit	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	
<b>2020</b>			
<b>3rd February</b>	Corporate Risk Register –	Head of Performance	
	Corporate Complaints Annual 17/18 Report and 9 months update April to December 2018	Head of Performance	
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	
	Corporate Risk update – Qtr. 3	Head of Performance	
	Progress against Annual Risk Based Plan 18/19 – April to December 2018 – Quarter 3 Outturn	Head of Audit	

## APPENDIX B

	Treasury Management	Head of Audit and Section 151 Officer	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	
30 <sup>th</sup> March	Up dated Forward Work Programme 2019-20 and Proposed Programme for 2020-21	Head of Audit	
	Head of Audit's Draft Annual Outturn and Opinion Report 2019-20	Head of Audit	
	Internal Audit Charter 2020-21	Head of Audit	
	Internal Audit Proposed Risk Based Plan 2020-21	Head of Audit	
	Annual Fraud Report 2019-20	Head of Audit	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	