

Meeting of:	<b>Audit Committee</b>
Date of Meeting:	<b>Monday, 16 December 2019</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Forward Work Programme
Purpose of Report:	To provide Members with an Updated Forward Work Programme for 2019/20
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<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 Forward Work Programme for 2019/20 has been updated following the last meeting and is aligned to the Committee's Terms of Reference. This is appended to this report at Appendix A.</li> <li>• The Committee is asked to note the updated Forward Work Programme for 2019/20 and indicate whether any additional information or research is required.</li> </ul>	

## **Recommendations**

1. That the Committee consider and note the updated Forward Work Programme for 2019/20.
2. That the Committee is asked to endorse the schedule of items for the next meeting, 3rd February 2020 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.

## **Reason for Recommendations**

To ensure the Audit Committee is aware and informed of progress on both the current and proposed work programme.

### **1. Background**

- 1.1 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.
- 1.2 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.

### **2. Key Issues for Consideration**

- 2.1 Attached at Appendix A is the updated Forward Work Programme 2019/20 for this Committee. This has been updated following the Committee's last meeting on 3rd September 2019 and the postponement of the 4th November 2019 meeting.
- 2.2 Shown below are the items scheduled to be presented at the Committee's next meeting on the 3rd February 2020. 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.

3rd February 2020	Corporate Complaints (9 months update)
	Whistleblowing Policy - Performance Update
	Corporate Risk Update - Qtr 3
	Progress Against the Annual Risk-based Plan Qtr3
	Treasury Management
	External Auditors / Inspection Reports (where applicable)

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

- 3.1** 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 Committee makes to both short and long term service improvement and the Council's Well-Being Objectives.
- 3.2** The 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.

### **4. Resources and Legal Considerations**

#### **Financial**

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

#### **Employment**

- 4.2** None as a direct consequence of this report.

#### **Legal (Including Equalities)**

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.

### **5. Background Papers**

None

**AUDIT COMMITTEE  
PROPOSED SCHEDULE OF MEETINGS & FORWARD WORK PROGRAMME  
2019/20**

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
<b>2019</b>			
1 <sup>st</sup> July	Approval of the draft Annual Governance Statement 2018-19	Head of Finance – Section 151 Officer	submitted
	Pre-audited Statement of Accounts 2018/19	Head of Finance – Section 151 Officer	submitted
	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Wales Audit Office (WAO)	submitted
	Audit Committee – Terms of Reference	Head of Audit	submitted
	Corporate Risk – Qtr. 4 2018/19	Head of Performance	submitted
	Corporate Fraud Outturn 2018/19	Head of Audit	submitted
	IASS Outturn Report April 2019 to May 2019 – Progress against Plan	Head of Audit	submitted
	Updated Forward Work Programme	Head of Audit	submitted
2 <sup>nd</sup> September	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.	Head of Finance - Section 151 Officer/ WAO	submitted
	External Auditors / Inspection Reports (where applicable). As listed on Agenda	Head of Finance – Section 151 Officer / WAO	submitted
	Corporate Complaints 2018/19 Annual Report	OM – Customer Services	submitted
	Corporate Risk – Update Qtr. 1	Head of Performance	Reinstated from November
	Internal Audit 4 months Outturn Report April to July 2019.	Head of Audit	submitted
	Fraud Update - NFI	Head of Audit	submitted
	Updated Forward Work Programme	Head of Audit	submitted
4 <sup>th</sup> November	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	none
	Corporate Risk – Update Qtr. 2	Head of Performance	Meeting cancelled – c/f to December
	Internal Audit Outturn Report – April to September 2019; including update on RIASS Performance.	Head of Audit	Meeting cancelled – c/f to December
	Contract Procedure Rules	Head of Finance – Section 151 Officer	Meeting cancelled – c/f to December
	Updated Forward Work Programme	Head of Audit	Meeting cancelled
16 <sup>th</sup> December	Corporate Fraud Update	Head of Audit	submitted
	Recommendation Tracker	Head of Audit	Included in outturn report
	Compliance with Public Sector Internal Audit Standards	Head of Audit	To be covered in the Head of Internal Audit Annual Report.
	Presentation on the Role of Internal Audit & Update on the Shared Service	Head of Audit	Presentation Submitted

## APPENDIX A

	External Auditors / Inspection Reports (where applicable). – • Annual Letter 2018/19	Head of Finance – Section 151 Officer / WAO	submitted
	Corporate Risk – Update Qtr. 2	Head of Performance	submitted
	Annual Improvement Report 2018/19	Head of Performance	submitted
	Internal Audit Outturn Report – April to November 2019 including update on RIASS Performance.	Head of Audit	submitted
	Contract Procedure Rules	Head of Finance – Section 151 Officer	Deferred to Feb meeting
	Updated Forward Work Programme	Head of Audit	submitted
<b>2020</b>			
3rd February	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	
	Corporate Complaints 9 months update April to December 2019	OM – Customer Services	
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	
	Corporate Risk update – Qtr. 3	Head of Performance	
	Progress against Annual Risk Based Plan 19/20 – April to December 2019 – Quarter 3 Outturn	Head of Audit	
	Treasury Management	Head of Audit and Section 151 Officer	
30 <sup>th</sup> March	Updated 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	
	Corporate Risk Register – Qtr 3	Head of Performance	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	