

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2014/15

COMMITTEE:

AUDIT COMMITTEE

16th June 2014

Item No.6
Audit Committee Work Programme 2014/15

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

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1. PURPOSE OF THE REPORT

- 1.1 This report provides Members with a timetable for the delivery of the suggested work programme for Audit Committee in 2014/15, in order to ensure that the Committee meets its overall Terms of Reference.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Note the contents of this Report.
- 2.2 Agree the suggested work programme and the timetable for delivering it during the 2014/15 Municipal Year.

3. BACKGROUND

- 3.1 Throughout the 2014/15 Municipal Year, Members will receive a series of reports from the Operational Audit Manager and the External Audit Manager in order for Audit Committee to monitor the work of the Internal Audit Service and the Wales Audit Office.
- 3.2 In line with the Audit Committee's Terms of Reference, updates will also be provided on the Council's Risk Management arrangements and Procedure Rules.
- 3.3 Attached at **Appendix 1** is a suggested work programme that sets out the Audit Committee's Terms of Reference, together with a timetable for bringing key reports before Committee.

4. SUMMARY

- 4.1 The Audit Committee has a key role to play in reviewing and providing assurance on the Council's internal control environment.
- 4.2 The timetable set out at **Appendix 1** of this report provides a framework for the Municipal Year to allow the Committee to manage its work programme in line with its Terms of Reference.

LOCAL GOVERNMENT ACT, 1972

as amended by

THE ACCESS TO INFORMATION ACT, 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LIST OF BACKGROUND PAPERS

AUDIT COMMITTEE

16th June 2014

Report of the Group Director, Corporate Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

4. Audit Committee Programme 2014/15

IA / MC

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APPENDIX 1
Audit Committee
Timetable for Work Programme

Extract From Terms of Reference:		16/6/14	28/7/14	15/9/14	27/10/14	16/12/14	2/2/15	23/3/15	6/5/15
A	Review and recommend for certification the Annual Governance Statement								x
B	Review, approve and ensure the co-ordination of the Annual Internal Audit Plan for the coming financial year (2015/16).							x	
C	Review, scrutinise and issue reports and recommendations in relation to the Authority's financial affairs, and providing the opportunity for direct discussion with the auditor(s) on these	x	x	x	x	x	x	x	x
D	Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these			x					

Extract From Terms of Reference:		16/6/14	28/7/14	15/9/14	27/10/14	16/12/14	2/2/15	23/3/15	6/5/15
E	To receive reports on the performance of the Internal Audit Service throughout the year particularly in relation to matters of financial probity and corporate governance.	x	x	x	x	x	x	x	x
F	Oversee the Authority's audit arrangements (both internal and external).	x	x	x	x	x	x	x	x
G	Review and comment on the Authority's certified draft financial statements before their approval by Council			x					
H	To receive and consider the Head of Internal Audit's Annual Report and opinion on the level of assurance it can give over the Authority's governance arrangements and associated internal control environment								x
I	To receive and consider reports of the External Auditor in relation to the accounts, matters of financial probity and corporate governance and providing the opportunity for direct discussion with the auditor(s) on these			x					
J	Act as a point of arbitration, where senior officers of the Authority are unable to agree significant audit report recommendations								

Extract From Terms of Reference:		16/6/14	28/7/14	15/9/14	27/10/14	16/12/14	2/2/15	23/3/15	6/5/15
K	Receive ad hoc reports on any significant matters involving fraud, theft or other appropriate matters in breach of the Authority's Financial Procedure Rules and Contract Procedure rules, as part of the development of an anti-fraud culture								
L	To receive reports in relation to proposed changes to the Authority's Contract Procedure Rules and Financial Procedure Rules and where deemed appropriate, recommend their approval to Council								
M	Promote and review any measures designed to raise the profile of probity within the Authority	x	x	x	x	x	x	x	x
N	Consider national reports, for example, from the Wales Audit Office, of relevance to the work of the Authority.								

Extract From Terms of Reference:	16/6/14	28/7/14	15/9/14	27/10/14	16/12/14	2/2/15	23/3/15	6/5/15
<p>O Agree, where Committee Members deem it appropriate, that a matter arising from a written report to a Committee which requires further clarification may be either dealt with by a request for a written commentary from the appropriate Group Director, or by that Group Director or their senior representative, attending to answer questions in person on that specific matter. Alternatively, the Audit Committee can refer the matter to the relevant Scrutiny Committee</p>								
<p>P The Committee may require members and officers of the Authority to attend before it to answer questions. They must answer any questions asked of them save ones which they could refuse to answer if they were in court. The Committee may invite other persons to attend the meeting.</p>								