

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2015/16

AUDIT COMMITTEE

7th September 2015

Item No. 3
Audit Committee – Draft Work Programme 2015/16

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

1.1 This report provides Members with a timetable for the delivery of the draft work programme for Audit Committee in 2015/16 to help ensure the Committee meets its overall Terms of Reference.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Review the draft 2015/16 work programme and the timetable for delivery, and make amendments as deemed appropriate.

2.2 Further to 2.1, agree a work programme for the 2015/16 municipal year.

3. BACKGROUND

3.1 Throughout the 2015/16 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 draft work programme that sets out the Audit Committee's Terms of Reference, together with a timetable for bringing

reports before Committee. The draft work programme has been compiled in consultation with the External Audit Manager and the Audit Committee Chairperson.

4. SUMMARY

- 4.1 The information included at **Appendix 1** of this report sets out a draft work programme for the 2015/16 municipal year to help enable Audit Committee to effectively manage its work 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

7th September 2015

Report of the Group Director, Corporate and Frontline Services

Author: Marc Crumbie (Operational Audit Manager).

Item	File Ref:
3. Audit Committee Draft Work Programme 2015/16	IA / MC

Contact Officer: Marc Crumbie
Operational Audit Manager
Bronwydd House
Porth
CF39 9DL
Tel. No. (01443) 680779

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APPENDIX 1 Audit Committee Draft Work Programme

Extract From Terms of Reference:		29/6/15	7/9/2015	26/10/15	7/12/2015	25/1/2016	31/3/2016	3/5/2016
A	Review and recommend for certification the Annual Governance Statement (AGS).							X Draft AGS
B	Review, approve and ensure the co-ordination of the Annual Internal Audit Plan for the coming financial year (2016/17).						X Draft Audit Plan 2016/17	
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 Finalised Assignments	X Finalised Assignments	X Finalised Assignments	X Finalised Assignments	X Finalised Assignments	X Finalised Assignments	X Finalised Assignments
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 Risk Management Overview (incorporating the Strategic Risk Register)	X Update of AGS Recommendations	X Update from Director, Customer Care & I.T – 'PSN' Accreditation		X Overall arrangements set out within the AGS
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 Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments	X Standard Performance Report & Finalised Assignments
F	Oversee the Authority's audit arrangements (both internal and external).	X Internal Audit Business Plan & 'Role of Internal Audit' Presentation	X Standard Performance Report	X Standard Performance Report	X Standard Performance Report	X Standard Performance Report	X Standard Performance Report & Internal Audit Charter & Public Sector	X Internal Audit End of Year Performance Report (incorporated into HIA Annual Report)

Extract From Terms of Reference:		29/6/15	7/9/2015	26/10/15	7/12/2015	25/1/2016	31/3/2016	3/5/2016
							Internal Audit Standards - Update	
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 ¹		X Local Government Financial Resilience Assessment (Project Brief)	X ISA260 Report – Audit of Accounts for RCT and the Pension Fund			X WAO Audit Plan 2016	
J	Act as a point of arbitration, where senior officers of the Authority are unable to agree significant audit report recommendations.							
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.				X Receive an overview of the Council's Contract Procedure Rules			
M	Promote and review any measures designed to raise the profile of probity within the Authority.	X	X	X	X	X	X	X

¹ Extract from Terms of Reference – I (To receive and consider reports of the External Auditor...) – if other Wales Audit Office reports are finalised during the year, these will also be reported to Audit Committee as they become available

Extract From Terms of Reference:		29/6/15	7/9/2015	26/10/15	7/12/2015	25/1/2016	31/3/2016	3/5/2016
N	Consider national reports, for example, from the Wales Audit Office, of relevance to the work of the Authority.		x					
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	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.							

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