

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2017/18

COMMITTEE:

AUDIT COMMITTEE

17th July 2017

Item No. 3
Audit Committee Work Programme 2017/18

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (Head of Internal Audit & Procurement Delivery Programme)
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1. PURPOSE OF THE REPORT

1.1 This report provides Members with a suggested work programme and timetable for its delivery for the 2017/18 municipal year. The report aims to assist the Audit Committee to effectively discharge its responsibilities as set out within its Terms of Reference.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Note the contents of this Report.

2.2 Determine if there are any further areas that Audit Committee wish to include.

2.3 Subject to 2.2, agree the suggested work programme, incorporating any amendments, and the timetable for delivering it during the 2017/18 municipal year.

3. BACKGROUND

3.1 Audit Committee's Terms of Reference, as set out in Part 3(i) of the Council's Constitution, includes the requirement to monitor the performance of Internal and External Audit as well as to receive regular reports to enable it to monitor the overall governance arrangements in place across the Council.

3.2 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. The workplan aims to help Audit Committee to discharge its role and has been compiled in consultation with the External Audit Manager and the Audit Committee Chairperson.

4. SUMMARY

- 4.1 The timetable set out at **Appendix 1** of this report provides a plan for the municipal year to allow the Committee to 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

17th July 2017

Report of the Group Director, Corporate and Frontline Services

Author: Marc Crumbie (Head of Internal Audit & Procurement Delivery Programme).

Item

File Ref:

3. Audit Committee Work Programme 2017/18

IA / MC

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APPENDIX 1 Audit Committee Work Programme & Timetable

Extract From Terms of Reference:		Date of Audit Committee								
		5/6/17	17/7/17	4/9/17	16/10/17	27/11/17	8/1/18	19/2/18	29/3/18	30/4/18
A	Review and recommend for certification the Annual Governance Statement.	x Draft AGS 2016/17								x Draft AGS 2017/18
B	Review, approve and ensure the co-ordination of the Annual Internal Audit Plan for the coming financial year (2018/19).								x Draft Internal Audit Plan 2018/19	
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	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	x Overall arrangements set out within the AGS			x Receive an overview of Governance, Internal Control & Risk Management (incorporating the Strategic Risk Register)	x Receive an update in respect of progress made to implement the proposals for improvement		x A Self Assessment against the Standards as set out in the CIPFA document 'Audit Committees:		

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	arrangements, and providing the opportunity for direct discussion with the auditor(s) on these.					contained within the 2016/17 Annual Governance Statement		Practical Guidance for Local Authorities and Police. 2013 Edition'		
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 Internal Audit End of Year Performance Report (incorporated into HIA Annual Report)	x Internal Audit Charter
F	Oversee the Authority's audit arrangements (both internal and external).	Ongoing at each meeting of the Audit Committee.								
G	Review and comment on the Authority's certified draft financial statements before their approval by Council		x Draft Statement of Accounts	x Statement of Accounts – update on audit						
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								x Internal Audit End of Year Performance Report (incorporated into HIA Annual Report)	

Extract From Terms of Reference:		Date of Audit Committee								
		5/6/17	17/7/17	4/9/17	16/10/17	27/11/17	8/1/18	19/2/18	29/3/18	30/4/18
	control environment									
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						
		As and when relevant final reports are provided to the Council by its External Regulators these will be reported to Audit Committee. These reports will be provided to ensure that they can be used when forming an opinion at the end of the financial year in respect of the Council's overall governance arrangements.								
J	Act as a point of arbitration, where senior officers of the Authority are unable to agree significant audit report recommendations.	As and when required								
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.				x Receive an update in respect of the Council's Contract Procedure Rules from the Head of Procurement & Energy Management	x Receive a report in respect of the Council's Anti-Fraud, Bribery & Corruption arrangements	x Receive an overview of the Council's Financial Procedure Rules			

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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 update in respect of the Council's Contract Procedure Rules from the Head of Procurement & Energy Management					
M	Promote and review any measures designed to raise the profile of probity within the Authority.					x Receive a report in respect of the Council's Anti-Fraud, Bribery & Corruption arrangements			x Receive a report in respect of the Council's Whistleblowing arrangements	
N	Consider national reports, for example, from the Wales Audit Office, of relevance to the work of the Authority.	As and when relevant final reports are provided to the Council by its External Regulators these will be reported to Audit Committee. These reports will be provided to ensure that they can be used when forming an opinion at the end of the financial year in respect of the Council's overall governance arrangements.								
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	As and when required								

Extract From Terms of Reference:		Date of Audit Committee							
		5/6/17	17/7/17	4/9/17	16/10/17	27/11/17	8/1/18	19/2/18	29/3/18
	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.	As and when required							

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