

## **RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

### **MUNICIPAL YEAR 2016/17**

#### **AUDIT COMMITTEE**

**12<sup>th</sup> September 2016**

<b>Item No. 6</b>
<b>Audit Committee Work Programme 2016/17</b>

#### **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 suggested work programme for Audit Committee in 2016/17 to ensure 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 2016/17 Municipal Year.

#### **3. BACKGROUND**

- 3.1 Throughout the 2016/17 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 Annual Governance Statement.
- 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. The workplan 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 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**  
**12<sup>th</sup> September 2016**

**Report of the Group Director, Corporate and Frontline Services**

Author: Marc Crumbie (Operational Audit Manager).

<b>Item</b>	<b>File Ref:</b>
6. Audit Committee Programme 2016/17	IA / MC
Contact Officer:	Marc Crumbie Operational Audit Manager Bronwydd House Porth CF39 9DL Tel. No. (01443) 680779

This page intentionally blank

**APPENDIX 1**

**Audit Committee  
Timetable for Work Programme**

Extract From Terms of Reference:		27/6/16	12/9/2016	31/10/16	5/12/2016	23/1/2017	27/3/2017	May / June 2017
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 2017/18	
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 Recs			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 Standard Performance Report	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:		27/6/16	12/9/2016	31/10/16	5/12/2016	23/1/2017	27/3/2017	May / June 2017
							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		x	x		x		
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.	As and when required						
M	Promote and review any measures designed to raise the profile of probity within the Authority.			x An overview 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.		x					
O	Agree, where Committee Members deem it appropriate, that a matter arising from a written report to a Committee							

Extract From Terms of Reference:		27/6/16	12/9/2016	31/10/16	5/12/2016	23/1/2017	27/3/2017	May / June 2017
	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.							

This page intentionally blank