

Audit Committee Draft Work Programme 2012-13

Contact Officer: Helen Taylor
Telephone: 01895 556132

REASON FOR ITEM

In previous meetings the Committee had noted that the balance of work across the scheduled meetings had become skewed and that this needed to be addressed to ensure proper consideration of all matters at future meetings. This paper proposes a timetable for the coming year.

OPTIONS AVAILABLE TO THE COMMITTEE

To agree the proposed timetable
To propose amendments to the draft timetable

INFORMATION

1. The Committee had noted that some meetings had an excess of agenda items while some had a lighter load. As a consequence there had been a couple of meetings where agenda items had had to be deferred to future meetings. At the same time the recent legislative changes to the requirements for authorising accounts means that the main scrutiny of accounts takes place in September and not June. This affects not only the consideration of the accounts but also some reports which support them such as the Annual Governance Statement, Risk Management reports etc.
2. The Head of Audit and Enforcement first met with the Chairman of the Committee to consider a possible schedule. She subsequently discussed proposed changes with specific officers to ensure that they were happy with any proposed changes.
3. Overall the changes mean that most of the reports that deal with Governance will be presented to the Committee for consideration in June 2012. Consequently they will receive full consideration and scrutiny before the council's governance arrangements are reported in the final accounts. September will be almost entirely devoted to the final accounts, giving adequate time to this important item.
4. The proposed timetable does not as yet have any training sessions included. The impending POC report may have some bearing on the issues members may want sessions on. These can be added in year as necessary. Main changes worthy of comment are noted below.
5. **Risk Management** - The changes to the timetable for Risk Management means the report will now be presented in June and December. The Performance and Intelligence Manager, who co-ordinates risk

management felt that this was acceptable as long as the March 2012 Risk Management report remained on that agenda because otherwise there would be nine months between the June 2012 report and the last report in September 2011. ***The programme for 2011-12 will therefore remain unchanged for this item.***

6. **Annual Governance Statement (AGS)** - The performance manager felt that, in view of the changes to the annual accounts approval that the move to reporting once a year in June only would be welcome. He did not feel that an interim report in March 2012 would add any further value. ***This item should therefore be removed from the March 2012 agenda.***
7. Fraud report - This was a relatively recent addition to the agenda and the Corporate Fraud Manager is happy with a shift to reporting in June and December.

AUDIT COMMITTEE

2012-13 DRAFT Work Programme

June 2012	Fraud Report	Head of Audit & Enforcement
	Annual Review of the Effectiveness of Internal Audit	Head of Audit & Enforcement
	Head of Audit Annual Assurance Statement	Head of Audit & Enforcement
	Audit Committee Annual Report to Full Council	Head of Audit & Enforcement
	Draft Annual Governance Statement	Deputy Chief Executive Central Services.
	Risk Management Report	Performance and Intelligence Manager
	Treasury Management Practices	Deputy Director of Finance
	Audit Committee work Programme	Democratic Services Manager

September 2012	Internal Audit Progress report	Head of Audit & Enforcement
	External Auditor's report on the Council's Statement of Accounts and the Pension Fund Accounts	Deputy Director of Finance & Deloitte
	External Audit Annual Governance Report	Deputy Director of Finance & Deloitte
	Audit Committee work Programme	Democratic Services Manager

December 2012	*Private meeting with external Auditors to take place before the meeting.	
	Internal Audit Progress report	Head of Audit & Enforcement
	External Auditor Annual Audit Letter	Deloitte
	Treasury Management Strategy 2013/14	Deputy Director of Finance
	Risk Management Report	Performance and Intelligence Manager
	External Audit – Annual Grant Audit letter	Deloitte
	Audit Committee work Programme	Democratic Services Manager

March 2013	* Private meeting with the Head of Audit and Enforcement to take place prior to the meeting.	
	Internal Audit Progress report	Head of Audit & Enforcement
	Internal Audit Strategy	Head of Audit & Enforcement
	Internal Audit Operational Plan	Head of Audit & Enforcement
	Review of Internal Audit Terms of Reference	Head of Audit & Enforcement
	External Audit – 2012/13 Annual Audit Plan	Deloitte
	Balances & Reserves Statement	Deputy Director of Finance
	Revisions to Treasury Management Strategy (if required)	Deputy Director of Finance
	Audit Committee work Programme	Democratic Services Manager