

PROPOSED AUDIT COMMITTEE WORK PROGRAMME

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REASON FOR ITEM

To enable to Committee to comment on the work programme of the Audit Committee for the coming year.

OPTIONS AVAILABLE TO THE COMMITTEE

Suggest amendments, either deletions or additions
Approve the work Programme.

INFORMATION

1. The Audit Committee's Terms of Reference refer to a variety of areas where the committee should seek assurances from officers. In order to manage the work of the committee a timetable of work is needed. The attached schedule is a suggested timetable for the coming year.

2. The schedule could be reviewed at each meeting and amended if necessary

BACKGROUND PAPERS

Internal Audit Terms of Reference
CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom

AUDIT COMMITTEE: WORK PROGRAMME 2009/10

ACTIVITY	REPORT NAME	OFFICER RESPONSIBLE	CABINET	29 JUNE 2009	22 SEPT 2009	16 DEC 2009	11 MAR 2010	
				1	2	3	4	5
AUDIT COMMITTEE								
Consider whether amendments are required to the Committee's terms of reference and ensure that the terms of reference still integrate appropriately with other committees	Terms of Reference Annual Review	Head of Democratic Services	No Council after if amended		X			
Review and update the annual work programme as required	Audit Committee Update Report	Head of Internal Audit	No	X	X	X	X	
Undertake the self assessment of Committee's effectiveness and produce an annual report	Audit Committee Review of Effectiveness	Head of Internal Audit	No Council after		X			
Undertake review of the systems of Internal Audit	Review of the Systems of Internal Audit.	Head of Internal Audit	No	X				
Review progress in implementing actions arising from self assessments	Audit Committee & Internal Audit Assessments Action Plans - Progress Reports	Head of Internal Audit	No				X	
GOVERNANCE ARRANGEMENTS								

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Consider the interim report on the outcome of the annual review of the effectiveness of the systems of internal control.	Annual Governance Statement – Interim Report	Head of Policy	No				X	
Approve the Council's Annual Governance Statement	Statement of Accounts 2008-09			X				
Monitor progress in addressing any significant weaknesses identified in the Council's systems of internal control (including those contained Significant Governance Issues of the Annual Governance Statement)	Annual Governance Statement Progress Report	Head of Finance and Resources	No			X		
Approve the Treasury Management Strategy	Treasury management Strategy 2009/10	Senior Finance Manager – Corporate Finance	Yes and Council				X	
Approve the Treasury Management Practices	Treasury Management Practices	Senior Finance Manager – Corporate Finance	No		X			

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Approve the Reserves and Balances Policy	Reserves and Balances Policy	Senior Finance Manager – Corporate Finance	Yes in summarised form				X	
Risk Management	Risk Management Update Report	Risk & Insurance Manager	No	X	X	X	X	
Fraud and Corruption, Whistleblowing,	Summary of Anti-Fraud work undertaken in year. (And outcomes)	Head of Audit	No				X	
Review the Council's Whistleblowing policy	Whistleblowing Policy	Borough Solicitor and Monitoring Officer				X		
Review the Council's Anti Fraud and Corruption Strategy	Anti-Fraud and Corruption Strategy	Head of Audit	No				X	

EXTERNAL AUDIT, INSPECTION & AUDIT COMMISSION								
Agree the outline Joint Audit & Inspection Plan and fee	Fee Letter with Use of Resources Risks	Deloitte	No	X				
Agree the supplementary plan of specific activities to be undertaken	Annual Audit and Inspection Plan	Deloitte	No				X	

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Monitor delivery of the Joint External Audit & Inspection Plan	Progress Report to Those Charged with Governance	Deloitte	No	X		X	X	X
Consider the following reports:								
<ul style="list-style-type: none"> Auditor's report on the audit of the financial statements 	Report to Those Charged with Governance	Deloitte	No		X			
<ul style="list-style-type: none"> Use of Resources assessment for the 2008/09 year 	Use of Resources assessment 2008/09 (draft and final)	Deloitte	Yes Before	X	X	X		
Monitor the implementation of management actions arising from audit and inspection reports	External Inspection and Audit Action Summary	Director of Finance & Resources	No			X	X	
Assess the performance of External Audit / Relationship Manager	The Audit Commission's Quality Review Process Annual Report. Audit Committee Annual Report	Head of Internal Audit	No					
Consider Audit Commission's Annual Audit & Inspection Letter	Annual Audit and Inspection Letter	Deloitte	Circulate to all members				X	

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			by 31 Dec					
INTERNAL AUDIT								
Approve the audit approach and work programme	Terms of Reference, Strategy and Audit Plan	Head of Internal Audit	No				X	
Consider Internal Audit progress reports and approve any significant amendments to the plan	Summary Audit Progress Reports	Head of Internal Audit	No	X	X	X	X	
Monitor the implementation of management actions arising from audit reports	Summary Audit Progress Reports	Head of Internal Audit	No	X	X	X	X	
Consider Internal Audit's annual performance assessment against the CIPFA Code requirements.	Annual Assessment of Internal Audit Performance	Head of Internal Audit	No	X				
Review progress in implementing actions arising	Audit Committee & Internal Audit Action Plans Progress Report	Head of Internal Audit					X	
Receive the annual Internal Audit report and associated opinion	Annual Internal Audit Report and Assurance Statement	Head of Internal Audit	No	X				

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FINANCIAL REPORTING								
Consider the suitability / changes of the accounting policies and treatments and approve the annual financial statements	Statement of Accounts 2008-09	Director of Finance and Resources	No Council after		X			
Consider reports highlighting compliance with contract procedures rules	Compliance with Contract Procedure Rules	Head of Procurement	No			X		X