

AUDIT COMMITTEE WORK PROGRAMME

Addition to 19 July 2017

- External Auditor's Progress Report – Replaces External Auditors' Audit Findings report which was moved to September.
- Counter Fraud Unit Report and Work Plan 2017/18 – Replaced the National Fraud Initiative 2016/17 and Counter Fraud Hub Annual Action Plan items which have been combined into one report.

Deletion from 19 July 2017

- External Auditors' Audit Findings – Moved to September.
- Letter of Representation – Moved to September.
- Statement of Accounts 2016/17 – Moved to September.
- Annual Report on Health and Safety Activities – Moved to September.
- PSIAS Independent Review Report Format – Included within the Internal Audit Annual Report.
- Ubico Follow-Up Audit Report – Moved to September.
- National Fraud Initiative 2016/17 – Combined with Counter Fraud Hub Annual Action Plan into Counter Fraud Unit Report and Work Plan 2017/18 item.
- Counter Fraud Hub Annual Action Plan – Combined with National Fraud Initiative 2016/17 into Counter Fraud Unit Report and Work Plan 2017/18 item.

Committee Date: 21 September 2017

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Graeme Simpson, Head of Corporate Services.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Graeme Simpson, Head of Corporate Services.	Yes – deferred pending the review of the Council's overall risk management arrangements.
External Auditors' Audit Findings	To consider the external auditors' Audit Findings 2016/17.	External Auditors.	Yes - Originally brought forward from September 2017 meeting due to early closure of accounts but not possible to achieve so moved back to September.

NB – Changes from previous work programme highlighted in bold

Committee Date: 21 September 2017			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditors' Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No. Replaced by the External Auditors' Audit Findings report.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2017.	Simon Dix, Head of Finance and Asset Management	Yes – brought forward from September 2017 meeting due to early closure of accounts but not possible to achieve so moved back to September.
Statement of Accounts 2016/17	To approve the Statement of Accounts 2016/17.	Simon Dix, Head of Finance and Asset Management.	No – brought forward from September 2017 meeting due to early closure of accounts but not possible to achieve so moved back to September.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Peter Tonge, Head of Community Services.	Yes – deferred from July 2017 as it needs to be considered by management and Lead Member need to be briefed.
Ubico Follow-Up Audit Report	To consider the progress made in respect of the recommendations arising from the Ubico audit.	Peter Tonge, Head of Community Services.	Yes – deferred from July 2017 as management are currently reviewing how to improve the existing arrangements.

NB – Changes from previous work programme highlighted in bold

Committee Date: 13 December 2017			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditors' Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
Annual Audit Letter 2016/17	To consider the external auditors' Audit Letter 2016/17.	External Auditors.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Graeme Simpson, Head of Corporate Services.	No.
Monitoring of Gloucestershire Safeguarding Children Board Section 11 Audit	Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.	Peter Tonge, Head of Community Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Sara Freckleton, Borough Solicitor.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Graeme Simpson, Head of Corporate Services.	No.
Counter Fraud Unit Update	To consider the six monthly update from the Counter Fraud Unit.	Simon Dix, Head of Finance and Asset Management / Emma Cathcart, Counter Fraud Manager.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date 28 March 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Certification Year End Letter March 2017	To consider the certification year-end letter March 2017.	External Auditors.	No.
External Auditors' Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditors' Audit Plan 2017/18	To consider the external auditors' Audit Plan 2017/18.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2016/17 closedown.	Emma Harley, Finance Manager.	No.
Critical Judgements and Assumptions Made During the Preparation of the Statement of Accounts	To approve the critical accounting judgements that will be used in completing the 2016/17 annual accounts and to note the key sources of estimation uncertainty.	Emma Harley, Finance Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Graeme Simpson, Head of Corporate Services.	No.
Internal Audit Plan 2018/19	To approve the Internal Audit Plan 2018/19.	Graeme Simpson, Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date 28 March 2018

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Sara Freckleton, Borough Solicitor.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Graeme Simpson, Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditors' Audit Findings	To consider the external auditors' Audit Findings 2017/18/	External Auditors.	No.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2018.	Simon Dix, Head of Finance and Asset Management	No.
Statement of Accounts 2017/18	To approve the Statement of Accounts 2016/17.	Simon Dix, Head of Finance and Asset Management.	No.
External Auditors' Fee Letters 2018/19	To consider the external auditors' fee letter in relation to the audit work to be undertaken during 2018/19.	External Auditors.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Graeme Simpson, Head of Corporate Services.	No.
Internal Audit Annual Report 2017/18	To consider the Internal Audit Annual Report 2016/17 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Graeme Simpson, Head of Corporate Services.	No.
Annual Governance Statement 2017/18	To approve the Annual Governance Statement 2017/18.	Sara Freckleton, Borough Solicitor.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
National Fraud Initiative 2017/18	To consider the outcomes of the data matching exercise.	Richard Horton, Head of Revenues and Benefits.	No.
Counter-Fraud Unit Report	To consider the annual update on the work of the Counter Fraud Team.	Simon Dix, Head of Finance and Asset Management / Emma Cathcart, Counter Fraud Manager.	No.

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments
Anti-Fraud and Corruption Policy	To recommend the approval of the updated Anti-Fraud and Corruption Policy to the Executive Committee.	Sara Freckleton, Borough Solicitor	Three year review – last considered at Audit Committee on 21 September 2016 and approved by Executive Committee 12 October 2016. DUE TO GO TO AUDIT COMMITTEE IN SEPTEMBER 2019

NB – Changes from previous work programme highlighted in bold