

AUDIT COMMITTEE WORK PROGRAMME

Addition to 28 March 2018

- Internal Audit External Assessment

Deletion from 28 March 2018

- Corporate Risk Register
- Critical Judgements and Assumptions Made During the Preparation of the Statement of Accounts Report merged with Statement of Accounting Policies Report

Committee Date: 18 July 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's 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 2017/18.	Simon Dix, Head of Finance and Asset Management.	No.
External Auditor's 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.

NB – Changes from previous work programme highlighted in bold

Committee Date: 18 July 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Annual Report 2017/18	To consider the Internal Audit Annual Report 2017/18 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.
National Fraud Initiative 2017/18	To consider the outcomes of the data matching exercise.	Geni Hotchkiss, Revenues and Benefit Manager	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.

NB – Changes from previous work programme highlighted in bold

Committee Date: 18 July 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Corporate Risk Register	To consider the risk register and the risks contained within it.	Graeme Simpson, Head of Corporate Services.	<p>Yes – deferred pending the review of the Council's overall risk management arrangements.</p> <p><i>Further deferred from September as reported at the Audit Committee meeting on 19 July 2017.</i></p> <p><i>Further deferred from 13 December 2017 meeting due to ongoing review.</i></p> <p><i>Further deferred from 28 March 2018 meeting due to ongoing review.</i></p>

NB – Changes from previous work programme highlighted in bold

Committee Date: 19 September 2018			
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.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
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.	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.

NB – Changes from previous work programme highlighted in bold

Committee Date: 12 December 2018			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's 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.
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 27 March 2019			
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 2018	To consider the certification year-end letter March 2017.	External Auditors.	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor's Audit Plan 2018/19	To consider the external auditors' Audit Plan 2018/19.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2017/18 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 2017/18 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 2019/20	To approve the Internal Audit Plan 2019/20.	Graeme Simpson, Head of Corporate 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.

NB – Changes from previous work programme highlighted in bold

Committee Date 27 March 2019			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Update on Council's Safeguarding Arrangements	<p>Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.</p> <p>(To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)</p>	Peter Tonge, Head of Community Services.	No.

NB – Changes from previous work programme highlighted in bold

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments
Information Governance Audit Progress Report	To consider the progress made in respect of the recommendations arising from the Information Governance audit.	Graeme Simpson, Head of Corporate Services	Limited opinion given (Audit Committee 19 July 2017).
Business Continuity Audit Progress Report	To consider the progress made in respect of the recommendations arising from the Business Continuity audit.	Graeme Simpson, Head of Corporate Services	Limited opinion given (Audit Committee 19 July 2017).
PSIAS Independent Assessment of Internal Audit Function	To consider the outcomes from the independent assessment of the Internal Audit function.	Graeme Simpson, Head of Corporate Services	
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

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