

## AUDIT COMMITTEE WORK PROGRAMME

### **Addition to 13 December 2017**

- External Auditor's Certification Year End Letter March 2017 – brought forward from 28 March 2018

### **Deletion from 13 December 2017**

- Monitoring of Gloucestershire Safeguarding Children Board Section 11 Audit – moved to 28 March 2018
- Corporate Risk Register – moved to 28 March 2018

<b>Committee Date 28 March 2018</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
<del>External Auditor's Certification Year End Letter March 2017</del>	<del>To consider the certification year-end letter March 2017.</del>	<del>External Auditors.</del>	<b>No. – Moved to 13 December 2017 as agreed at the Audit Committee meeting on 21 September 2017.</b>
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.

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
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.
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.
<b>Annual Update on Council's Safeguarding Arrangements</b>	<b>Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.</b> <b>(To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)</b>	<b>Peter Tonge, Head of Community Services.</b>	<b>Yes – due to go to the Audit Committee meeting on 13 December but Section 11 self-assessment has been delayed due to a countywide review.</b>
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. <i>Further deferred from September as reported at the Audit Committee meeting on 19 July 2017.</i> <i>Further deferred from 13 December 2017 meeting due to ongoing review.</i>

NB – Changes from previous work programme highlighted in bold

<b>Committee Date: July 2018</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
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**

<b>Committee Date: July 2018</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
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**

<b>Committee Date: September 2018</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
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 Auditors' 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**

<b>Committee Date: December 2018</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
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.
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**

<b>OTHER ITEMS</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Comments</b>
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

**NB – Changes from previous work programme highlighted in bold**