

Name of Committee:	Audit Committee
Date of Meeting:	01/07/2019
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Forward Work Programme
Purpose of Report:	To provide Members with an Updated Forward Work Programme for 2019/20
Report Owner:	Head of the Regional Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
Executive Summary:	<ul style="list-style-type: none"> In order to assist the Audit Committee in ensuring that due consideration has been given by the Committee to all aspects of their core functions, the Forward Work Programme for 2019/20 has been updated following the last meeting and is aligned to the Committee's Terms of Reference. This is appended to this report at Appendix A. The Committee is asked to note the updated Forward Work Programme for 2019/20 and indicate whether any additional information or research is required.

1. Recommendation

- 1.1 That the Committee consider and note the updated Forward Work Programme for 2019/20.
- 1.2 That the Committee is asked to endorse the schedule of items for the next meeting, 2nd September 2019 and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information or research is required.

2. Reasons for Recommendations

- 2.1 To ensure the Audit Committee are aware and informed of progress on both the current and proposed work programme.

3. Background

- 3.1 The Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given to all aspects of their core functions as set out in their Terms of Reference within the Council's Constitution.
- 3.2 Items feed into the Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six monthly or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.

4. Key Issues for Consideration

- 4.1 Attached at Appendix A is the updated Forward Work Programme 2019/20 for this Committee. This has been updated following the Committee's last meeting in April 2019 to reflect the request to move the Terms of Reference item from December to this meeting. It should also be noted that the Whistleblowing Policy Performance update is an annual report and hence has been moved to February 2020. Similarly the Annual Complaints Report for 2018/19 will be presented at the September meeting.
- 4.2 Shown below are the items scheduled to be presented at the Committee's next meeting on the 2nd September 2019. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

Date of Committee	Agenda Items
2nd September	Updated Forward Work Programme
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.
	Internal Audit 4 months Outturn Report April to July 2019.
	Fraud Update - NFI
	Corporate Risk – Qtr. 1 2019/20
	Corporate Complaints 2018/19 Annual Report
	External Auditors / Inspection Reports (where applicable). As listed on Agenda

5. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 5.1** If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Audit Committee could become disjointed which could undermine the positive contribution that the Committee makes to both short and long term service improvement and the Council's Well-Being Objectives.
- 5.2** The Committee's Forward Work Programme contains audit reviews that will be service specific and that will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

6. Resources and Legal Considerations

Financial

- 6.1** There are no resource implications as a direct consequence of this report.

Employment

- 6.2** None as a direct consequence of this report.

Legal (Including Equalities)

- 6.3** The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

7. Background Papers

OTNone

**AUDIT COMMITTEE
PROPOSED SCHEDULE OF MEETINGS & FORWARD WORK PROGRAMME
2019/20**

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
2019			
1 st July	Approval of the draft Annual Governance Statement 2018-19	Head of Finance – Section 151 Officer	
	Pre-audited Statement of Accounts 2018/19	Head of Finance – Section 151 Officer	
	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Wales Audit Office (WAO)	submitted
	Audit Committee – Terms of Reference	Head of Audit	submitted
	Corporate Risk – Qtr. 4 2018/19	Head of Performance	Brought fwd from Sept
	Corporate Fraud Outturn 2018/19	Head of Audit	submitted
	IASS Outturn Report April 2019 to May 2019 – Progress against Plan	Head of Audit	submitted
	Updated Forward Work Programme	Head of Audit	submitted
	Whistleblowing update	Head of Legal Services	Moved to Feb 2020
	Corporate Complaints update	OM – Customer Services	Deferred to Sept
2 nd September	Updated Forward Work Programme	Head of Audit	
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.	Head of Finance – Section 151 Officer/ WAO	
	Internal Audit 4 months Outturn Report April to July 2019.	Head of Audit	
	Fraud Update - NFI	Head of Audit	
	Corporate Risk – Qtr. 1 2019/20	Head of Performance	deferred to November
	Corporate Complaints 2018/19 Annual Report	OM – Customer Services	deferred from July
	External Auditors / Inspection Reports (where applicable). As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	
4 th November	Up dated Forward Work Programme	Head of Audit	
	Corporate Risk – Update Qtr. 1	Head of Performance	deferred from September
	Internal Audit Outturn Report – April to September 2019; including update on IASS Performance.	Head of Audit	
	Contract Procedure Rules	Head of Finance – Section 151 Officer	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / WAO	
16 th December	Corporate Fraud Update	Head of Audit	
	Recommendation Tracker	Head of Audit	
	Audit Committee – Terms of Reference	Head of Audit	Moved to July meeting

APPENDIX A

	Compliance with Public Sector Internal Audit Standards	Head of Audit	
	Corporate Risk – Update Qtr. 2	Head of Performance	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	
2020			
3rd February	Corporate Risk Register – Qtr 3	Head of Performance	deferred to March
	Corporate Complaints 9 months update April to December 2019	OM – Customer Services	
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	
	Corporate Risk update – Qtr. 3	Head of Performance	
	Progress against Annual Risk Based Plan 18/19 – April to December 2018 – Quarter 3 Outturn	Head of Audit	
	Treasury Management	Head of Audit and Section 151 Officer	
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	
30 th March	Up dated Forward Work Programme 2019-20 and Proposed Programme for 2020-21	Head of Audit	
	Head of Audit's Draft Annual Outturn and Opinion Report 2019-20	Head of Audit	
	Internal Audit Charter 2020-21	Head of Audit	
	Internal Audit Proposed Risk Based Plan 2020-21	Head of Audit	
	Annual Fraud Report 2019-20	Head of Audit	
	Corporate Risk Register – Qtr 3	Head of Performance	deferred from Feb
	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / WAO	