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| Meeting of:  | <b>Audit Committee</b>   |
| Date of Meeting:   | <b>Monday, 14 December 2020</b>  |
| 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 2020/21                |
| Report Owner:  | Head of the Regional Internal 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. |
| <p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• 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 2020/21, appended to this report at Appendix A, has been produced and is aligned to the Committee's Terms of Reference.</li> <li>• The Committee is asked to note the Forward Work Programme for 2020/21 and indicate whether any additional information is required.</li> </ul> |  |

## **Recommendations**

1. That the Committee consider and note the Forward Work Programme for 2020/21.
2. That the Committee is asked to endorse the schedule of items for the next meeting, 22nd February 2021 and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

## **Reasons for Recommendations**

1. To ensure the Audit Committee is aware and informed of progress on the proposed work programme.

### **1. Background**

- 1.1 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.
- 1.2 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.

### **2. Key Issues for Consideration**

- 2.1 Attached at Appendix A is the Forward Work Programme 2020/21 for this Committee.
- 2.2 Shown below are the items scheduled to be presented at the Committee's next meeting on the 22nd February 2021.
- 2.3 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.

|                    |  |
|--------------------|--|
| 22nd February 2021 | External Auditors / Inspection Reports (where applicable). – As listed on Agenda |
|                    | Whistleblowing Policy – Performance update                                       |
|                    | Corporate Risk Register update – Qtr. 3  |
|                    | Progress against the Annual Internal Audit Plan – April to January 2021          |
|                    | Audit Committee Self-Assessment  |
|                    | Treasury Management Strategy   |
|                    | Loan Pool Arrangements   |
|                    | Proposed Forward Work Programme for 2021-22                                      |

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

- 3.1** 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.

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.

### **4. Resources and Legal Considerations**

#### **Financial**

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

#### **Employment**

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

#### **Legal (Including Equalities)**

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.

### **5. Background Papers**

None



**AUDIT COMMITTEE  
PROPOSED SCHEDULE OF MEETINGS & FORWARD WORK PROGRAMME  
2020/21**

| DATE OF MEETING           | FORWARD WORK PROGRAMME  | OFFICER RESPONSIBLE                                 | ACTION    |
|---------------------------|---|---|-----------|
| <b>2020</b>               |   |   |           |
| 29th July                 | Approval of the draft Annual Governance Statement 2019-20                             | Head of Finance – Section 151 Officer               | submitted |
|                           | Unaudited Statement of Accounts 2019/20   | Head of Finance – Section 151 Officer               | submitted |
|                           | External Auditors / Inspection Reports (where applicable). Listed within the Agenda – | Head of Finance – Section 151 Officer / Audit Wales | submitted |
|                           | Annual Internal Audit Report 2019/20  | Head of Audit                                       | submitted |
|                           |   |   |           |
| 24th September            | Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report.   | Head of Finance – Section 151 Officer / Audit Wales | submitted |
|                           | External Auditors / Inspection Reports (where applicable). As listed on Agenda        | Head of Finance – Section 151 Officer / Audit Wales | submitted |
|                           | Corporate Complaints 2019/20 Annual Report  | OM – Customer Services                              | submitted |
|                           | Corporate Risk Register – Update Qtr. 1   | Head of Policy & Business Transformation            | submitted |
|                           | Annual Internal Audit Plan 2020/21  | Head of Audit                                       | submitted |
|                           | Regional Internal Audit Service Charter   | Head of Audit                                       | submitted |
|                           |   |   |           |
| 14 <sup>th</sup> December | External Auditors / Inspection Reports (where applicable). – As listed on Agenda –    | Head of Finance – Section 151 Officer / Audit Wales | submitted |
|                           | Corporate Risk Register – Update Qtr. 2   | Head of Policy & Business Transformation            | submitted |
|                           | Progress against the Annual Internal Audit Plan – April to November 2020              | Head of Audit                                       | submitted |
|                           | Forward Work Programme  | Head of Audit                                       | submitted |
| <b>2021</b>               |   |   |           |
| 22nd February             | External Auditors / Inspection Reports (where applicable). – As listed on Agenda      | Head of Finance – Section 151 Officer / Audit Wales |           |
|                           | Whistleblowing Policy – Performance update.   | Head of Legal Services / Monitoring Officer         |           |
|                           | Corporate Risk Register update – Qtr. 3   | Head of Policy & Business Transformation            |           |
|                           | Progress against the Annual Internal Audit Plan – April to January 2021               | Head of Audit                                       |           |
|                           | Audit Committee Self-Assessment   | Head of Audit                                       |           |
|                           | Treasury Management Strategy  | Section 151 Officer                                 |           |
|                           | Loan Pool Arrangements  | Section 151 Officer                                 |           |
|                           | Updated Forward Work Programme  | Head of Audit                                       |           |
|                           |   |   |           |
| 12 <sup>th</sup> April    | External Auditors / Inspection Reports (where applicable). – As listed on Agenda      | Head of Finance – Section 151 Officer / Audit Wales |           |
|                           | Progress against the Annual Internal Audit Plan – April to Mid March 2021             | Head of Audit                                       |           |
|                           | Internal Audit Charter 2021-22  | Head of Audit                                       |           |
|                           | Proposed Forward Work Programme for 2021-22   | Head of Audit                                       |           |