

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 5 June 2019
<b>Report Subject</b>	Forward Work Programme
<b>Report Author</b>	Internal Audit Manager
<b>Category</b>	Advisory

### EXECUTIVE SUMMARY

The Audit Committee presents an opportunity for Members to determine the Forward Work Programme of the Committee of which they are Members. By reviewing and prioritising the Forward Work Programme, Members are able to ensure it is Member-led and includes the right issues. A copy of the Forward Work Programme is attached at Appendix A for Members' consideration which has been updated following the last meeting.

The Committee is asked to consider, and amend where necessary, the Forward Work Programme for Audit Committee.

### RECOMMENDATION

1	That the Committee considers the draft Forward Work Programme and approve/amend as necessary.
2	That the Internal Audit Manager, in consultation with the Chair and Vice-Chair of the Committee, be authorised to vary the Forward Work Programme between meetings, as the need arises.

### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE FORWARD WORK PROGRAMME</b>
1.01	Items feed into a Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six months or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, County Council or Chief Officers.

1.02	<p>In identifying topics for future consideration, it is useful for a ‘test of significance’ to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> <li>1. Will the review contribute to the Council’s priorities and/or objectives?</li> <li>2. Is it an area of major change or risk?</li> <li>3. Are there issues of concern in governance, risk management or internal control?</li> <li>4. Is it relevant to the financial statements or financial affairs of the Council?</li> <li>5. Is there new government guidance or legislation?</li> <li>6. Is it prompted by the work carried out by Regulators/Internal Audit?</li> </ol>		
1.03	<p>At the request of the Committee in March, the Forward Work Programme has been updated to include a report on Corporate Grants in November 2019.</p>		
1.04	<p>Following the Committee meeting in March there has been some further movement within the Forward Work Programme needed. This is detailed within 1.05 of the report.</p>		
1.05	<b>Report</b>	<b>Reason for Movement</b>	<b>New Report Date</b>
	Annual Audit Committee Report	New to the Forward Work Programme.	September 2019
	Internal Audit Charter	New to the Forward Work Programme	June 2019
	Annual Improvement Report (WAO) (2018/19)	This report will not be available from WAO until July	September 2019
	Contract Management	The audit will not be completed in time for June committee.	September 2019

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
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2.01	None as a result of this report.
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<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
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3.01	Publication of this report constitutes consultation.
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<b>4.00</b>	<b>RISK MANAGEMENT</b>
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4.01	None as a result of this report.
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<b>5.00</b>	<b>APPENDICES</b>
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5.01	Appendix A - Draft Forward Work Programme.
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<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
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6.01	None.
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<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<p><b><u>WAO, Wales Audit Office</u></b> works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that the public bodies in Wales understand how to improve outcomes.</p> <p><b><u>Public Sector Internal Audit Standard (PSIAS)</u></b> A set of standards that all Internal Audit teams working in the public sector must comply with.</p>