

AUDIT COMMITTEE

Date of Meeting	Wednesday, 12 September 2018
Report Subject	Forward Work Programme
Cabinet Member	Not Applicable
Report Author	Internal Audit Manager
Category	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

1.00	EXPLAINING THE FORWARD WORK PROGRAMME
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"> 1. Will the review contribute to the Council’s priorities and/or objectives? 2. Is it an area of major change or risk? 3. Are there issues of concern in governance, risk management or internal control? 4. Is it relevant to the financial statements or financial affairs of the Council? 5. Is there new Government guidance or legislation? 6. Is it prompted by the work carried out by Regulators/Internal Audit? 														
1.03	<p>In accordance with minute number 11 of June 2018 committee it was agreed:</p> <ul style="list-style-type: none"> • to move Asset Disposals and Capital Receipts and the Annual Report on External Inspections to November; and • to not receive an Internal Audit Progress Report in September. • To include a report on the Clwyd Pension Fund Accounts, scheduled for November. 														
1.04	<p>Following the committee meeting in June and in consultation with the Chair and Vice Chair of the Committee, there has been some further movement within the Forward Work Programme needed. This is detailed within 1.05 of the report.</p>														
1.05	<table border="1"> <thead> <tr> <th data-bbox="316 1084 671 1122">Report</th> <th data-bbox="671 1084 1102 1122">Reason for Movement</th> <th data-bbox="1102 1084 1394 1122">New Report Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="316 1122 671 1189">Annual Improvement Report (WAO)</td> <td data-bbox="671 1122 1102 1189">This report will not be ready for the September meeting</td> <td data-bbox="1102 1122 1394 1189">November 2018</td> </tr> <tr> <td data-bbox="316 1189 671 1361">Audit Committee Self-Assessment</td> <td data-bbox="671 1189 1102 1361">Given the facilitation workshop has been booked for 28th September the report will be presented to November committee</td> <td data-bbox="1102 1189 1394 1361">November 2018</td> </tr> </tbody> </table>	Report	Reason for Movement	New Report Date	Annual Improvement Report (WAO)	This report will not be ready for the September meeting	November 2018	Audit Committee Self-Assessment	Given the facilitation workshop has been booked for 28 th September the report will be presented to November committee	November 2018					
Report	Reason for Movement	New Report Date													
Annual Improvement Report (WAO)	This report will not be ready for the September meeting	November 2018													
Audit Committee Self-Assessment	Given the facilitation workshop has been booked for 28 th September the report will be presented to November committee	November 2018													
1.06	<p>To minimise further movement the forward work programme has been reviewed by all officers responsible for submitting reports to ensure the timing of these reports remain appropriate. Change made are:</p> <table border="1"> <thead> <tr> <th data-bbox="316 1464 671 1503">Report</th> <th data-bbox="671 1464 1102 1503">Reason for Movement</th> <th data-bbox="1102 1464 1394 1503">New Report Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="316 1503 671 1603">Corporate Governance Report (September 2018)</td> <td data-bbox="671 1503 1102 1603">Report only needed annually – this will be presented to Audit committee in January</td> <td data-bbox="1102 1503 1394 1603">January 2019</td> </tr> <tr> <td data-bbox="316 1603 671 1704">Risk Management Strategy (March 2019)</td> <td data-bbox="671 1603 1102 1704">Only required when the strategy changes and not annually</td> <td data-bbox="1102 1603 1394 1704">As and when required following an update</td> </tr> <tr> <td data-bbox="316 1704 671 1809">Risk Management Update 2018/19 (September 2019)</td> <td data-bbox="671 1704 1102 1809">To align with Treasury Management update</td> <td data-bbox="1102 1704 1394 1809">July 2019</td> </tr> </tbody> </table>			Report	Reason for Movement	New Report Date	Corporate Governance Report (September 2018)	Report only needed annually – this will be presented to Audit committee in January	January 2019	Risk Management Strategy (March 2019)	Only required when the strategy changes and not annually	As and when required following an update	Risk Management Update 2018/19 (September 2019)	To align with Treasury Management update	July 2019
Report	Reason for Movement	New Report Date													
Corporate Governance Report (September 2018)	Report only needed annually – this will be presented to Audit committee in January	January 2019													
Risk Management Strategy (March 2019)	Only required when the strategy changes and not annually	As and when required following an update													
Risk Management Update 2018/19 (September 2019)	To align with Treasury Management update	July 2019													
2.00	RESOURCE IMPLICATIONS														
2.01	None as a result of this report.														

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Publication of this report constitutes consultation.

4.00	RISK MANAGEMENT
4.01	None as a result of this report.

5.00	APPENDICES
5.01	Appendix A - Draft Forward Work Programme

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None.</p> <p>Contact Officer: Lisa Brownbill Internal Audit Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: lisa.brownbill@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
	<p><u>WAO, Wales Audit Office</u> 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><u>PSIAS, Public Sector Internal Audit Requirements</u> A set of standards that all Internal Audit teams working in the public sector must comply with.</p>