

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 11 September 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>Following the Committee meetings in June and July, and in consultation with the Chair and the Vice Chair of the Committee, there has been the need for some movement within the Forward Work Programme. This is detailed within 1.04 of the report.</p>																				
1.04	<table border="1"> <thead> <tr> <th data-bbox="316 714 627 748"><b>Report</b></th> <th data-bbox="635 714 1161 748"><b>Reason for Movement</b></th> <th data-bbox="1169 714 1428 748"><b>New Report Date</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="316 757 627 1003">School Reserves – Annual Report on School Balances</td> <td data-bbox="635 757 1161 1003">Timing of Committee meetings. This report needs to go to the Schools Budget Forum and Education Overview and Scrutiny Committee before Audit Committee.</td> <td data-bbox="1169 757 1428 1003">November 2019</td> </tr> <tr> <td data-bbox="316 1012 627 1151">Risk Management System</td> <td data-bbox="635 1012 1161 1151">New to the Forward Work Programme as proposed at the July Audit Committee meeting.</td> <td data-bbox="1169 1012 1428 1151">September 2019</td> </tr> <tr> <td data-bbox="316 1160 627 1299">Appointment of Lay Member</td> <td data-bbox="635 1160 1161 1299">New to the Forward Work Programme following Lay Member interviews in July.</td> <td data-bbox="1169 1160 1428 1299">September 2019</td> </tr> <tr> <td data-bbox="316 1308 627 1518">Estyn Report</td> <td data-bbox="635 1308 1161 1518">New to the Forward Work Programme to provide the Committee with an overview of the external assurance report and the Council’s response.</td> <td data-bbox="1169 1308 1428 1518">November 2019</td> </tr> <tr> <td data-bbox="316 1527 627 1778">Contract Management Report</td> <td data-bbox="635 1527 1161 1778">Draft report with the Chief Officer, Governance, and agreed actions provided. However this report needs to be presented to COT in October for agreement to actions and final sign off.</td> <td data-bbox="1169 1527 1428 1778">November 2019</td> </tr> </tbody> </table>	<b>Report</b>	<b>Reason for Movement</b>	<b>New Report Date</b>	School Reserves – Annual Report on School Balances	Timing of Committee meetings. This report needs to go to the Schools Budget Forum and Education Overview and Scrutiny Committee before Audit Committee.	November 2019	Risk Management System	New to the Forward Work Programme as proposed at the July Audit Committee meeting.	September 2019	Appointment of Lay Member	New to the Forward Work Programme following Lay Member interviews in July.	September 2019	Estyn Report	New to the Forward Work Programme to provide the Committee with an overview of the external assurance report and the Council’s response.	November 2019	Contract Management Report	Draft report with the Chief Officer, Governance, and agreed actions provided. However this report needs to be presented to COT in October for agreement to actions and final sign off.	November 2019		
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<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None as a result of this report.

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

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	None as a result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A - Draft Forward Work Programme.

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

<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>