

AUDIT COMMITTEE

Date of Meeting	Wednesday, 9 th September 2020
Report Subject	Forward Work Programme
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>Following the main Committee meeting in January there has been a need for some movement in the forward work programme due to the Coronavirus Pandemic. This is reflected below;</p> <table border="1" data-bbox="316 712 1434 1944"> <thead> <tr> <th data-bbox="316 712 818 786">Report</th> <th data-bbox="823 712 1161 786">Reason for Movement</th> <th data-bbox="1166 712 1434 786">New Report Date</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="316 792 1434 835">March 2020</td> </tr> <tr> <td data-bbox="316 842 818 891">IA Audit Plan</td> <td data-bbox="823 842 1161 1944" rowspan="10">COVID19 – meeting cancelled</td> <td data-bbox="1166 842 1434 891">September 2020</td> </tr> <tr> <td data-bbox="316 898 818 987">Public Sector Internal Audit Standards Compliance 2019/20</td> <td data-bbox="1166 898 1434 987">September 2020</td> </tr> <tr> <td data-bbox="316 994 818 1043">Audit Plan – Audit Wales (AW)</td> <td data-bbox="1166 994 1434 1043">September 2020</td> </tr> <tr> <td data-bbox="316 1050 818 1140">Annual Report on External Inspections 2018</td> <td data-bbox="1166 1050 1434 1140">September 2020</td> </tr> <tr> <td data-bbox="316 1146 818 1236">Certification of Grants and Returns Report (AW)</td> <td data-bbox="1166 1146 1434 1236">September 2020</td> </tr> <tr> <td data-bbox="316 1243 818 1292">Audit Committee Action Tracking</td> <td data-bbox="1166 1243 1434 1292">September 2020</td> </tr> <tr> <td data-bbox="316 1299 818 1348">Forward Work Programme</td> <td data-bbox="1166 1299 1434 1348">September 2020</td> </tr> <tr> <td data-bbox="316 1355 818 1444">Private Meeting (AW and Internal Audit)</td> <td data-bbox="1166 1355 1434 1444">November 2020</td> </tr> <tr> <td data-bbox="316 1451 818 1541">Internal Audit Progress Report 2019/20</td> <td data-bbox="1166 1451 1434 1541">November 2020</td> </tr> <tr> <td colspan="3" data-bbox="316 1547 1434 1590">June 2020</td> </tr> <tr> <td data-bbox="316 1597 818 1686">Internal Audit Annual Report 2019/20</td> <td data-bbox="823 1597 1161 1944" rowspan="5">COVID19 – meeting cancelled</td> <td data-bbox="1166 1597 1434 1686">September 2020</td> </tr> <tr> <td data-bbox="316 1693 818 1742">Audit Committee Action Tracking</td> <td data-bbox="1166 1693 1434 1742">September 2020</td> </tr> <tr> <td data-bbox="316 1749 818 1798">Forward Work Programme</td> <td data-bbox="1166 1749 1434 1798">September 2020</td> </tr> <tr> <td data-bbox="316 1805 818 1895">Internal Audit Progress Report 2019/20</td> <td data-bbox="1166 1805 1434 1895">November 2020</td> </tr> <tr> <td data-bbox="316 1901 818 1944">Audit Charter</td> <td data-bbox="1166 1901 1434 1944">January 2021</td> </tr> </tbody> </table>	Report	Reason for Movement	New Report Date	March 2020			IA Audit Plan	COVID19 – meeting cancelled	September 2020	Public Sector Internal Audit Standards Compliance 2019/20	September 2020	Audit Plan – Audit Wales (AW)	September 2020	Annual Report on External Inspections 2018	September 2020	Certification of Grants and Returns Report (AW)	September 2020	Audit Committee Action Tracking	September 2020	Forward Work Programme	September 2020	Private Meeting (AW and Internal Audit)	November 2020	Internal Audit Progress Report 2019/20	November 2020	June 2020			Internal Audit Annual Report 2019/20	COVID19 – meeting cancelled	September 2020	Audit Committee Action Tracking	September 2020	Forward Work Programme	September 2020	Internal Audit Progress Report 2019/20	November 2020	Audit Charter	January 2021
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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
7.01	<p>Governance - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Risk Management - The process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p>Internal Control - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p> <p>Financial Management - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p> <p>Audit Wales - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know</p>

	whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.
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