

Audit Committee

Forward Work Programme

Purpose

The purpose of this forward work programme is to support the Audit Committee in promoting and strengthening corporate governance across the Council.

Terms of Reference

The terms of reference of the Audit Committee are:

- a) undertaking the Council's responsibilities under the Accounts and Audit Regulations 2011;
- b) promoting and maintaining high standards of conduct by councillors, co-opted members and church and parent governor representatives;
- c) ensuring that the Council's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and any actions required to improve it;
- d) receiving value for money, focussing on both the arrangements to ensure value for money and also progress in achieving value for money;
- e) approving the statement of accounts incorporating the income and expenditure account, the balance sheet and other accounting statements as defined within the Code of Practice on Local Authority Accounting in the United Kingdom, as required by the Accounts and Audit Regulations 2011;
- f) monitoring the Council's compliance with Financial Regulations, and considering any proposals for changes to the Regulations;
- g) liaising with the Audit Commission over the appointment of the Council's external auditor;
- h) discussing with the external auditor the basis of the annual audit, including the overall level and composition of the fee and the content of performance work;
- i) receiving all reports including audit or corporate governance issues by the external auditor, and other inspectorates, including the Annual Audit and Inspection Letter;
- j) approving and monitoring delivery of the internal audit activity of the Council;
- k) monitoring the response to audit reviews and investigations and the implementation of agreed recommendations;
- l) monitoring the effective development and operation of risk management within the Council;
- m) ensuring that effective treasury management control procedures are operating within the Council;
- n) advising the Council on the adoption or revision of the Members' Code of Conduct, the Planning Code of Good Practice and protocols;

- o) receiving summary reports of the results of any complaints made regarding potential breaches of the Members' Code of Conduct;
- p) receiving the Local Government Ombudsman's Annual Review Letter, an overview of Local Government Ombudsman investigations, and the payments or other benefits provided in cases of maladministration;
- q) overview of the comments, compliments and complaints process;
- r) monitoring and reviewing member training and development, including the planning and implementation of the induction of new members, in partnership with the Democracy Working Group;
- s) issuing guidance and best practice advice with regard to probity and ethics;
- t) overview of the Officers' Code of Conduct, whistleblowing policy and similar policies;
- u) submitting an annual report to Council on the Committee's activities;
- v) reporting and/or bringing matters to the attention of the County Council, Cabinet, or the appropriate Scrutiny Committee any issues that require further review or action.

<u>Meeting Date</u> <i>[to include “deferred from.....” when applicable]</i>	<u>Added to work programme</u> By On	<u>Subject</u>	<u>Short description</u>	<u>How is it anticipated the committee will deal with this issue?</u>	<u>Contact Name and Tel. No.</u>	<u>Committee Comments and Notes</u>
18 March 2014	Standard Item	Ernst & Young – Audit 2013/14 Audit Plan and Progress Report	To receive the 2013/14 Audit Plan and an update on progress	Written Report	External Auditor	
18 March 2014	Standard Item	Ernst & Young Annual Certification Report 2012/13	To receive the 2012/13 Certification report	Written Report	External Auditor	
18 March 2014	New Standard Item	Fire Service – Statement of Assurance 2012/13	To receive the Statement of Assurance	Written Report	Mark Hardingham 01473 260545	
18 March 2014	Standard Item	Audit Services – Internal Audit Plan 2014/15	To receive the annual internal audit plan	Written Report	Peter Frost 01473 264247	
18 March 2014	Chairman 12 December 2013	Divestment – Suffolk Libraries	Contract Management Arrangements	Written Report	Stephen Taylor, Development Manager for Libraries 01473 265309	
18 March 2014	Chairman 2 October 2013	Purchasing Cards	To consider systems and controls over Purchasing Cards	Written Report	Aidan Dunn 01473 264246	

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18 March 2014	Upon receipt of Ombudsman’s Report dated 14 January 2014	Complaint to the Local Government Ombudsman	Ombudsman’s Report on finding of maladministration against the County Council.	Written Report	Tim Ryder 01473 264246	
18 March 2014	Standard Item	Standards update	To update the Committee on matters arising in recent months	Written Report	Tim Ryder 01473 264246	
18 March 2014	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle 01473 260771	
20 May 2014	Standard Item	External Audit – Annual Audit Fee Letter	To receive the 2014-15 audit and certification fees for the work carried out by the External Auditor.	Written Report	External Auditor	
20 May 2014	Standard Item	External Audit – Audit Progress Report	To receive an update on progress against the Plan.	Written Report	External Auditor	

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20 May 2014	Standard Item	Review of the effectiveness of the systems of internal audit 2013/14	To receive the results of the review.	Written Report	Geoff Dobson 01473 265351	
20 May 2014	Standard Item	Audit Services – Annual Report 2013/14	To receive the annual report of the Head of Audit Services.	Written Report	Peter Frost 01473 264247	
20 May 2014	Standard Item	Annual Governance Statement (AGS) 2013/14	To consider the AGS prior to inclusion in the Statement of Accounts.	Written Report	Geoff Dobson 01473 265351	
20 May 2014	Standard Item	Forward work programme		Committee Discussion	Linda Pattle 01473 260771	
22 July 2014	Standard Item	Comments, Compliments and Complaints	To receive and consider the Annual Report on comments, compliments and complaints 2013/14.	Written Report	Liz Whitby 01473 264433	
22 July 2014		Ethical Governance	To receive a presentation from an invited speaker.	Presentation	Tim Ryder 01473 264246	

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22 July 2014	Standard Item	Forward work programme		Committee Discussion	Linda Pattle 01473 260771	
30 September 2014 (date subject to approval by Annual Meeting of Council in May 2014))	Standard Item	2013-2014 ISA260 external audit reports on the County Council and Suffolk Pension Fund to those charged with governance	To receive the external auditor’s report on audit of accounts and Value for Money conclusion.	Written Report	External Auditor	Will include letters of representation.
30 September 2014 (date subject to approval by Annual Meeting of Council in May 2014)	Standard Item	Statement of Accounts 2013/14	To receive the audited Statement of Accounts 2013/14.	Written Report	Geoff Dobson 01473 265351	
30 September 2014 (date subject to approval by Annual Meeting of Council in May 2014)	Standard Item	Fire Service – Statement of Assurance 2012/13	To receive the Statement of Assurance.	Written Report	Mark Hardingham 01473 260545	

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30 September 2014 (date subject to approval by Annual Meeting of Council in May 2014)	Standard Item	Local Government Ombudsman Annual Letter 2013/14	To receive and consider the Annual Letter from the Ombudsman.	Written Report	Tim Ryder 01473 264246	
30 September 2014 (date subject to approval by Annual Meeting of Council May 2014)	Standard Item	Forward work programme		Committee Discussion	Linda Pattle 01473 260771	
13 November 2014	Standard Item	Ernst & Young – Annual Audit Letter 2013/14		Written Report	External Auditor	
13 November 2014	Standard Item	Audit Services – Half Yearly Summary Report	To receive a summary of work completed to date.	Written Report	Peter Frost 01473 264247	
13 November 2014	Standard Item	Annual report of the Democracy Working Group	To receive a briefing on the work of the Democracy Working Group.	Verbal Briefing	Chairman of the Democracy Working Group	

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13 November 2014	Standard Item	Annual Report of the Audit Committee	To consider the Annual Report prior to presentation to the County Council	Written Report	Chairman of the Audit Committee	
13 November 2014	Standard Item	Standards Update	To update the Committee on matters arising in recent months.	Written Report	Tim Ryder 01473 264246	
13 November 2014	Standard Item	Forward work programme		Committee Discussion	Linda Pattle 01473 260771	

Updated by Linda Pattle 20 January 2014