

## 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.

<b><u>Meeting Date</u></b> <i>[to include “deferred from.....” when applicable]</i>	<b><u>Added to work programme</u></b>  <b>By</b> <b>On</b>	<b><u>Subject</u></b>	<b><u>Short description</u></b>	<b><u>How is it anticipated the committee will deal with this issue?</u></b>	<b><u>Contact Name and Tel. No.</u></b>	<b><u>Committee Comments and Notes</u></b>
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	Fire Service – Statement of Assurance 2013/14	To receive the Statement of Assurance	Written Report	Mark Hardingham 01473 260545	
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	
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	Audit Committee 22 July 2014	Information Bulletin Item on managing the Highways Services Contract - in particular operational performance indicators	To note the information detailed in the submission and to agree any actions the Committee may wish to take	Written Report	Andrew Guttridge 01473 264993	

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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	
29 January 2015	Standard Item	Performance and Risk Management – Annual Report	To receive the annual Performance and Risk Management report (to include a summary of the current risks faced by the County Council).	Written Report	Chris Bally  01473 264953	
29 January 2015	Standard Item	Audit Services Charter, and Key Themes 2015/16	To consider the Audit Charter for 2015/16 and the key themes to be covered within the annual plan	Written Report	Peter Frost  01473 264247	
29 January 2015	Standard Item	Anti-Fraud and Corruption Arrangements	To receive a report explaining the Council's anti fraud and corruption arrangements, including proactive work and initiatives.	Written Report	Peter Frost  01473 264247	

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29 January 2015	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle 01473 260771	
17 March 2015	Standard Item	Ernst & Young – Audit 2014/15 Audit Plan and Progress Report	To receive the 2014/15 Audit Plan and an update on progress.	Written Report	External Auditor	
17 March 2015	Standard Item	Ernst & Young Annual Certification Report 2013/14	To receive the 2013/14 Certification report	Written Report	External Auditor	
17 March 2015	Standard Item	Audit Services – Internal Audit Plan 2015/16	To receive the annual internal audit plan.	Written Report	Peter Frost 01473 264247	
17 March 2015	Standard Item	Standards Update	To update the Committee on matters arising in recent months.	Written Report	Tim Ryder 01473 264246	
17 March 2015	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle 01473 260771	

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13 May 2015	Standard Item	Review of the effectiveness of the systems of internal audit 2014/15	To receive the results of the review.	Written Report	Geoff Dobson 01473 265351	
13 May 2015	Standard Item	Audit Services – Annual Report 2014/15	To receive the annual report of the Head of Audit Services.	Written Report	Peter Frost 01473 264247	
13 May 2015	Standard Item	Annual Governance Statement (AGS) 2014/15	To consider the AGS prior to inclusion in the Statement of Accounts.	Written Report	Geoff Dobson 01473 265351	
13 May 2015	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle 01473 260771	
21 July 2015	Standard Item	Ernst & Young – Progress Report	To receive an update on progress	Written Report	External Auditor	
21 July 2015	Standard Item	Comments, Compliments and Complaints	To receive and consider the Annual Report on comments, compliments and complaints 2014/15	Written Report	Liz Whitby 01473 264433	
21 July 2015	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle 01473 260771	

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To be advised	Audit Committee 30 January 2014	CYP – Update Report on action taken against internal audit recommendations – Decision Making; Data Quality.	Update report from those staff responsible for making the improvements required to rectify weaknesses highlighted by Audit Services	Written Report	To be advised.	
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Updated by Linda Pattle 9 September 2014