

## 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> [to include “deferred from.....” when applicable]	<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>
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	Chairman  26 September 2014	Eastern Facilities Management Solutions (EFMS) Contract	To receive a report on value for money following the divestment of the EFMS service and the EFMS contract is managed	Written Report	Aidan Dunn  01473 264394	
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	
29 January 2015	Standard Item	Forward Work Programme		Committee discussion	Linda Pattle  01473 260771	

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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 2014/14	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	
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	

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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	Forward work programme		Committee Discussion	Linda Pattle 01473 260771	
25 September 2015	Standard Item	2014-15 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.
25 September 2015	Standard Item	Statement of Accounts 2014/15	To receive the audited Statement of Accounts 2014/15	Written Report	Geoff Dobson 01473 255351	
25 September 2015	Standard Item	Local Government Ombudsman Annual Letter 2014/15	To receive and consider the Annual Letter from the Ombudsman	Written Report	Tim Ryder 01473 264246	
25 September 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	
25 September 2015	Standard Item	Forward work programme		Committee discussion	Linda Pattle 01473 260771	

