

Audit Committee Forward Work Programme

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 2015;
- 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 assurance over 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 Public Sector Audit Appointments Ltd 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 Councillor Development 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.

| Meeting Date | Added to work programme a) By b) On | Subject | Short description | How is it anticipated the Committee will deal with this issue? | Contact name and telephone number | Committee comments and notes |
|---------------------|--|---|--|---|--|-------------------------------------|
| 28 September 2016 | Standard Item | 2015-16 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 | |
| 28 September 2016 | Standard Item | Statement of Accounts 2015/16 | To receive the audited Statement of Accounts 2015/16 | Written Report | Louise Aynsley 01473 265651 | |

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| 28 September 2016 | Standard Item | Comments, Compliments and Complaints (including Annual Letter from the Local Government Ombudsman) | To receive and consider the Annual Report on comments, compliments and complaints 2015/16. | Written Report | Pauline Martin 01473 260709 | |
| 28 September 2016 | a) Audit Committee b) 25 Sept 2015 | Update on the operation of the Savings Policy for Looked After Children | To receive an update on how well the new policy is working. | Written report – Information Bulletin item? | Cliff James | |
| 28 September 2016 | Standard Item | Forward work programme | | Committee discussion | Linda Pattle 01473 260771 | |
| 29 November 2016 | Standard Item | Ernst & Young – Annual Audit Letter 2015/16 | | Written Report | External Auditor | |
| 29 November 2016 | Standard Item | Treasury Management Arrangements | To receive an annual report in accordance with CIPFA Treasury Management Code. | Written Report | Louise Aynsley 01473 265651 | |
| 29 November 2016 | Standard Item | Audit Services – Progress Report | To receive a summary of work completed to date. | Written Report | Peter Frost 01473 264247 | |

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| 29 November 2016 | Standard Item | Fire Service – Statement of Assurance 2015/16 | To receive the Statement of Assurance | Written Report | Ian Bowell 01473 260470 | The Committee has agreed that the report for 2015-16 should include a summary of proposed future improvements (rather than a link to a website) and also data on the reasons for false alarms. |
| 29 November 2016 | 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 | |
| 29 November 2016 | Standard Item | Standards Update | To update the Committee on matters arising in recent months. | Written Report | Tim Ryder 01473 264246 | |
| 29 November 2016 | Standard Item | Forward Work Programme | | Committee discussion | Linda Pattle 01473 260771 | |
| 30 January 2017 | 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 Council. | Written Report | Chris Bally 01473 264953 | Members recommended that in future, update reports to the Committee should include a scoring system derived from the impact and likelihood for each risk. |

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| 30 January 2017 | Standard Item | Audit Services Charter 2017/18 | To consider the Audit Charter for 2017/18. | Written Report | Peter Frost 01473 264247 | |
| 30 January 2017 | Standard Item | Forward Work Programme | | Committee discussion | Linda Pattle 01473 260771 | |
| 15 March 2017 | Standard Item | Ernst & Young – Audit 2016/17 Audit Plan | To receive the 2016/17 Audit Plan and an update on progress. | Written Report | External Auditor | |
| 15 March 2017 | Standard Item | Internal Audit Plan and Key Themes 2017/18 | To receive the annual Internal Audit plan and the key themes to be covered within it. | Written Report | Peter Frost 01473 264247 | |
| 15 March 2017 | Standard Item | Audit Services – Progress Report | To receive a summary of work completed to date. | Written Report | Peter Frost 01473 264247 | |
| 15 March 2017 | Standard Item | Standards Update | To update the Committee on matters arising in recent months. | Written Report | Tim Ryder 01473 264246 | |
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| 27 June 2017 | Standard Item | Ernst & Young Progress Report | To receive an update on the 2016/17 Audit Plan. | Written Report | External Auditor | |
| 27 June 2017 | Standard Item | Audit Services – Progress Report | To receive a summary of work completed to date. | Written Report | Peter Frost 01473 264247 | |
| 27 June 2017 | 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 | |
| 27 June 2017 | Standard Item | Audit Services – Annual Report 2016/17 | To receive the annual report of the Head of Audit Services | Written Report | Peter Frost 01473 264247 | |
| 27 June 2017 | Standard Item | Annual Governance Statement (AGS) 2016/17 | To consider the AGS prior to inclusion in the Statement of Accounts. | Written Report | Geoff Dobson 01473 265351 | |
| 27 June 2017 | Standard Item | Forward Work Programme | | Committee discussion | Linda Pattle 01473 260771 | |
| Date to be determined | a) Audit Committee b) 18 May 2016 | Role Profiles of Councillors with Special Responsibilities | Reconsideration of role profiles of "Members with Special Responsibility for..." | Written Report | Sue Morgan 01473 264512 | |

14/06/16