

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
15 March 2017	a) Audit Committee b) 29 November 2016	End of employment matters	Follow-up report from meeting held on 29 November 2016	Written Report	Sally Marlow 01473 264381	
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	

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
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	
15 March 2017	Standard Item	Forward work programme		Committee discussion	Linda Pattle 01473 260771	
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	

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
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	
26 July 2017	Standard Item	2016-17 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	
26 July 2017	Standard Item	Statement of Accounts 2016/17	To receive the audited Statement of Accounts 2016/17	Written Report	Louise Aynsley 01473 265651	

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
29 September 2017	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 2016/17.	Written Report	Pauline Martin 01473 260709	
29 September 2017	Standard Item	Forward work programme		Committee discussion	Linda Pattle 01473 260771	
13 November 2017	Standard Item	Annual Audit Letter for Year Ended 31 March 2017		Written Report	External Auditor	
13 November 2017	Standard Item	Suffolk Fire and Rescue Service Annual Statement of Assurance (2016/17)	To receive the Statement of Assurance	Written Report	Ian Bowell 01473 260470	
13 November 2017	Standard Item	Treasury Management Mid-Year Report	To receive an annual report in accordance with CIPFA Treasury Management Code	Written Report	Louise Aynsley 01473 265651	
13 November 2017	Standard Item	Audit Services – Progress Report	To receive a summary of work completed to date	Written Report	Peter Frost 01473 264247	

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
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	
Date to be determined	a) Chairman b) 5 September 2016	Payments for Residential Care	Systems and controls to ensure the accuracy of payments for residential care	Written Report	Bernadette Lawrence 01473 260751	

18/01/17