

Audit Committee – 2013/14 Work Programme

| Terms of Reference | | Reports | Report Author | Provisional Date |
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| • | AUDIT ACTIVITY | | | |
| 1 | To consider the Internal Audit annual report and opinion. | Internal Audit and CAFT Annual Plan and Strategy and Risk Management Approach Internal Audit Annual Report | HoIA/AF HoIA/AF | April July |
| 2 | To consider summaries of specific Internal Audit reports as requested. | Internal Audit and Risk Management Quarterly Progress Report Internal Audit Annual Report | HoIA/AF HoIA/AF | July, October, December, April July |
| 3 | To consider reports dealing with the management and performance of the providers of Internal Audit services. | Internal Audit and Risk Management Quarterly Progress Report | HoIA/AF | July, October,, December, April |
| 4 | To consider a report from Internal Audit on agreed recommendations not implemented within a reasonable timescale. | Exception Recommendations Report | HoIA/AF | July, October, December, April |

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| 5 | To consider the External Auditor's annual letter, relevant reports, and the report to those charged with governance. | Annual External Audit Plan Quarterly Progress Reports – External Audit Audit Approach Memorandum Report to those charged with Governance (ISA 260 report) Annual Audit Letter | DCOO DCOO DCOO DCOO DCOO | April July, October, December, April December July December |
| 6 | To consider specific reports as agreed with the External Auditor. | External Audit Grants Report | DCOO | December |
| 7 | To comment on the scope and depth of External Audit work and to ensure it gives value for money. | Annual External Audit Plan | DCOO | April |
| 8 | To liaise with the Audit Commission over the appointment of the Council's external auditors. | Annual External Audit Plan | DCOO | April |
| 9 | To commission work from Internal and External Audit. | It is envisaged that requests for ad-hoc reports would arise from the consideration of other scheduled reports. | - | At next available meeting (subject to time required to complete work), unless urgent. |
| • | REGULATORY FRAMEWORK | | | |
| 10 | To review any issue referred to it by the Chief Executive or a Director, or any council body. | Ad hoc. | Person or body referring the matter. | At next available scheduled meeting, unless urgent. |

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| 11 | To monitor the effective development and operation of risk management and corporate governance in the council. | Internal Audit and Risk Management Progress Report Revision of Risk Management Policy Statement and Strategy | HolA/AF OAAD | July, October, December, April July |
| 12 | To monitor council policies on 'Raising Concerns at Work' and the anti-fraud and anti-corruption strategy and the council's complaints process. | Internal Audit and CAFT Annual Plan and Strategy and Risk Management Approach CAFT Interim Report (including whistle blowing) CAFT Annual Report (including whistle blowing) | HolA/AF OAAD OAAD | April December July |
| 13 | To oversee the production of the Authority's Annual Governance Statement and to recommend its adoption | Annual Governance Statement | AD | July |
| • | ACCOUNTS | | | |
| 14 | To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council. | Audited Statement of Accounts Report to those charged with Governance (ISA260) | DCOO DCOO | July July |
| 15 | To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts. | Report to those charged with Governance (ISA260) | DCOO | July |
| • | REVIEW OF EFFECTIVENESS | | | |

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| 16 | The Audit Committee shall prepare a report to Full Council on annual basis on its activity and effectiveness | Annual Report of the Audit Committee | Chairman | July |
| • | OTHER | | | |
| | N/A | Annual Work Programme for following year | AD | April |

Report Authors:

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| DCCO | Deputy Chief Operating Officer |
| AD | Assurance Director |
| ODAD | Operational Assurance Assistant Director |
| HoIA/AF | Head of Internal Audit and Anti Fraud |