

**Report to:** Audit Committee

**Date of meeting:** 15 March 2018

**Report of:** Head of Finance

**Title:** Committee Work Programme

**1.0 SUMMARY**

1.1 To review and make necessary changes to the Audit Committee's Work Programme

**2.0 RISKS**

2.1 There are no risks associated with the decisions members are being asked to make.

**3.0 RECOMMENDATIONS**

3.1 That the Committee considers and makes necessary changes to its Work Programme.

**Contact Officer:**

For further information on this report please contact: -

Bob Watson, Head of Finance

Telephone extension: 7188

email: bob.watson@threerivers.gov.uk

**Report approved by:** Joanne Wagstaffe, Director of Finance

#### 4.0 DETAILS

4.1 The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings. The programme of reports scheduled to be presented to this Committee in financial year 2017/18 and 2018/19 are shown below;

Date	Reports
<b><u>Financial Year 2017/18</u></b>	
<b><u>Financial Year 2018/19</u></b>	
July 2018	<ul style="list-style-type: none"><li>▪ External Auditors Report and Approval of the 2017/18 Statement of Accounts</li><li>▪ SIAS Internal Audit Annual Report 2017/18</li><li>▪ Fraud Annual Report 2017/18</li><li>▪ Annual Governance Statement 2017/18</li><li>▪ Treasury Management Annual Report 2017/18</li><li>▪ Standing items</li></ul>
September 2018	<ul style="list-style-type: none"><li>▪ SIAS Board Annual Report 2017/18</li><li>▪ Standing items</li></ul>
December 2018	<ul style="list-style-type: none"><li>▪ External Auditors Annual Audit Letter 2017/18</li><li>▪ Treasury Management Mid-Year Report 2017/18</li><li>▪ Risk Management Strategy</li><li>▪ Draft Treasury Management Strategy 2018/19</li><li>▪ Standing items</li></ul>
March 2019	<ul style="list-style-type: none"><li>▪ External Audit Certification Work Report 2017/18</li><li>▪ Accounting Policies 2018/19</li><li>▪ SIAS Internal Audit Plans 2018/19</li><li>▪ External Auditor Audit Plan 2018/19</li><li>▪ Standing items</li></ul>

Standing items are: -

- SIAS Internal Audit Progress Report
- External Audit Progress Report – Recommendations
- Annual Governance Statement – Action Plan update
- Committee’s Work Programme

4.2 Attached at Appendix 1 is a list of topics that could be scheduled for discussion as part of the Committee’s Agenda business.

4.3 The annual statement of accounts for the financial year 2017/18 is to be produced and signed by the council’s Chief Financial Officer by 31 May. The audited accounts need to be agreed and signed by Committee by 31 July each year.

#### 5.0 IMPLICATIONS

##### 5.1 Financial

5.1.1 None Specific.

5.2 **Legal Issues** (Monitoring Officer)

5.2.1 None Specific.

5.3 **Equalities**

5.3.1 None Specific.

## APPENDIX 1

The table below contains a list of proposed discussion topics for the Audit Committee and offers the opportunity to express an interest in each topic.

Topic	Led by
Audit Committee effectiveness	SIAS
Navigating SIAS audit reports	SIAS
The role of the Audit Committee in corporate governance	Governance Officer / SIAS
The role of the Audit Committee in risk management	Risk Manager / SIAS
The role of the Audit Committee with the work of external audit	External Audit
Statement of Accounts for Audit Committees	Finance
Anti-Fraud and Corruption	Anti-Fraud Team
Emerging Risks	SIAS
Oversight of Freedom of Information (where relevant)	FOI Officer
About SIAS	SIAS

Each of the above topics could be covered as a high level 'lite bite' (15 to 30 minutes) or as an extended session (45minutes to 1 hour max) prior to the commencement of each Audit Committee. The latter may involve merging some of the proposed topics.

Shorter sessions are a popular choice for Members pressed for time and not wishing to be overwhelmed by detail.