

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 22 November 2017
<b>Report Subject</b>	Forward Work Programme
<b>Cabinet Member</b>	Not Applicable
<b>Report Author</b>	Internal Audit Manager
<b>Category</b>	Advisory

### EXECUTIVE SUMMARY

The Audit Committee presents an opportunity for Members to determine the Forward Work programme of the Committee of which they are Members. By reviewing and prioritising the Forward Work Programme Members are able to ensure it is Member-led and includes the right issues. A copy of the draft Forward Work Programme is attached at Appendix A for Members' consideration which has been updated following the last meeting.

The Committee is asked to consider, and amend where necessary, the Forward Work Programme for the Audit Committee.

### RECOMMENDATION

1	That the Committee considers the draft Forward Work Programme and approve/amend as necessary.
2	That the Internal Audit Manager, in consultation with the Chair and Vice-Chair of the Committee be authorised to vary the Forward Work Programme between meetings, as the need arises.
3	That the Committee is asked to express a preference for its meeting pattern.

### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE FORWARD WORK PROGRAMME</b>
1.01	Items feed into a Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six months or annually,

	and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, County Council or Chief Officers.																		
1.02	<p>In identifying topics for future consideration, it is useful for a 'test of significance' to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> <li>1. Will the review contribute to the Council's priorities and/or objectives?</li> <li>2. Is it an area of major change or risk?</li> <li>3. Are there issues of concern in governance, risk management or internal control?</li> <li>4. Is it relevant to the financial statements or financial affairs of the Council?</li> <li>5. Is there new Government guidance on legislation?</li> <li>6. Is it prompted by the work carried out by Regulators/Internal Audit?</li> </ol>																		
1.03	<p>At the meeting of the Constitution &amp; Democratic Services Committee which was held on 25<sup>th</sup> October, it was resolved that each committee should be canvassed for views on meeting preference as part of their forward work programme item. The options are as follows:</p> <table border="1" data-bbox="320 891 1409 1057"> <thead> <tr> <th colspan="2">Morning</th> <th colspan="3">Afternoon</th> <th>Evening</th> <th colspan="3">Other</th> </tr> </thead> <tbody> <tr> <td>09:30</td> <td>10:00</td> <td>13:30</td> <td>14:00</td> <td>16:30</td> <td>18:00</td> <td>Alternate am / pm</td> <td>Rotate 10:00 / 14:00 / 16:30</td> <td>Rotate am / pm / 18:00</td> </tr> </tbody> </table> <p>The Audit Committee, which currently meets on a Wednesday morning at 10:00, is asked to express a preference for its meeting pattern. This information will be reported back to the Constitution &amp; Democratic Services Committee</p>	Morning		Afternoon			Evening	Other			09:30	10:00	13:30	14:00	16:30	18:00	Alternate am / pm	Rotate 10:00 / 14:00 / 16:30	Rotate am / pm / 18:00
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<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None as a result of this report.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	Publication of this report constitutes consultation.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	None as a result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A - Draft Forward Work Programme

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	<p>None.</p> <p><b>Contact Officer:</b> Lisa Brownbill Internal Audit Manager</p> <p><b>Telephone:</b> 01352 702231</p> <p><b>E-mail:</b> <a href="mailto:lisa.brownbill@flintshire.gov.uk">lisa.brownbill@flintshire.gov.uk</a></p>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
	<p><b><u>WAO, Wales Audit Office</u></b> works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that the public bodies in Wales understand how to improve outcomes.</p> <p><b><u>PSIAS, Public Sector Internal Audit Requirements</u></b> A set of standards that all Internal Audit teams working in the public sector must comply with.</p>