

**Bolsover District Council**

**Audit Committee**

**12<sup>th</sup> April 2016**

**Audit Committee Work Programme 2016/2017**

This report is public

**Purpose of the Report**

To enable the Committee to consider an appropriate Work Programme for 2016/2017.

**1 Report Details**

- 1.1 The Audit Committee considers a range of financial and governance issues on a regular basis. Given the number of matters that are examined by the Committee it is appropriate that an Annual Work Programme is agreed. The absence of such a programme was the main issue identified at the meeting of 18<sup>th</sup> January 2016 when the Audit Committee undertook a self assessment of its effectiveness against the CIPFA / SOLACE benchmarks for an Audit Committee.
- 1.2 The proposed Work Programme is set out in the attached **Appendix 1**. It should be recognised that the work plan is at this stage an indicative one to which matters may be added or removed as appropriate.
- 1.3 The draft work programme enables Members to give structured consideration as to whether the proposed agenda items are appropriate and serve to meet the objectives of the Committee. That question needs to be considered in the light of the Council's Constitution, Chartered Institute of Public Finance and Accountancy (CIPFA) Guidance on the role of an Audit Committee and established good practice.

**2 Conclusions and Reasons for Recommendation**

- 2.1 To enable the Committee to consider its Work Programme for 2016/2017.

**3 Consultation and Equality Impact**

- 3.1 There are no consultation and equality impact matters arising directly from the content of this report.

**4 Alternative Options and Reasons for Rejection**

- 4.1 There were no other options considered and rejected.

**5 Implications**

**5.1 Finance and Risk Implications**

The development of a Work Programme for the Audit Committee will provide an appropriate structure to assist and support the Committee's audit and governance work. This will help to ensure that the Committee continues to operate effectively and that the Council's governance, review and accountability arrangements remain robust. The Programme is designed to allow the Audit Committee to continue its flexible approach to its work and consider a range of matters which are within its remit.

There are no financial issues arising directly from the report.

## 5.2 **Legal Implications including Data Protection**

There are no legal issues or Data Protection matters arising directly from this report.

## 5.3 **Human Resources Implications**

There are no Human Resource issues arising from the report.

## 6 **Recommendations**

- 6.1 That the Committee notes and endorses the Audit Work Programme 2016/2017 as set out in the attached **Appendix 1**.

## 7 **Decision Information**

<b>Is the decision a Key Decision?</b> (A Key Decision is one which results in income or expenditure to the Council of £50,000 or more or which has a significant impact on two or more District wards)	No
<b>District Wards Affected</b>	None directly
<b>Links to Corporate Plan priorities or Policy Framework</b>	Robust financial governance arrangements underpin the effective operation of the Council and its ability to secure the full range of Corporate Plan priorities.

## 8 **Document Information**

<b>Appendix No</b>	<b>Title</b>
1	Audit Committee Work Programme 2016/2017
<b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
None	
<b>Report Author</b>	<b>Contact Number</b>
Executive Director Operations	2431

**AUDIT COMMITTEE: PROPOSED WORK PROGRAMME 2016/2017**

<b><u>DATE OF MEETING</u></b>	<b><u>ITEM</u></b>
May 2016	<ul style="list-style-type: none"> <li>• <b>Internal Audit Consortium: Annual Report 2015/2016</b></li> <li>• <b>Summary of Internal Audit Reports issued 2015/2016</b></li> <li>• <b>Annual Review of Adequacy of Internal Audit</b></li> <li>• <b>Annual Governance Statement</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>
July 2016	<ul style="list-style-type: none"> <li>• <b>Report of External Auditor (KPMG) – Annual Audit Fee Letter 2016/17</b></li> <li>• <b>Financial Outturn 2015/16</b></li> <li>• <b>Strategic Risk Register and Partnership Arrangements</b></li> <li>• <b>Quarter 1 2016/2017 Financial Monitoring</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>
September 2016	<ul style="list-style-type: none"> <li>• <b>Report of External Auditor (KPMG) ISA 260</b></li> <li>• <b>Statement of Accounts 2015/16</b></li> <li>• <b>Report of Internal Audit – Summary of Progress on the Internal Audit Plan</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>
November 2016	<ul style="list-style-type: none"> <li>• <b>Report of External Auditor (KPMG) Annual Audit Letter 2015/16</b></li> <li>• <b>Report of Internal Audit – Summary of Progress on the Internal Audit Plan</b></li> <li>• <b>Strategic Risk Register and Partnership Arrangements</b></li> <li>• <b>Quarter 2 2016/2017 Financial Monitoring</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>
January 2017	<ul style="list-style-type: none"> <li>• <b>Medium Term Financial Plan 2017/18 to 2019/20</b></li> <li>• <b>Report of Internal Audit – Summary of Progress on the Internal Audit Plan</b></li> <li>• <b>Accounting Policies 2016/17</b></li> <li>• <b>Evaluate Role and Effectiveness of Audit Committee</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>
April 2017	<ul style="list-style-type: none"> <li>• <b>Report of External Auditor (KPMG) : External Audit Plan 2016/17</b></li> <li>• <b>Report of Internal Audit – Internal Audit Plan 2017/18</b></li> <li>• <b>Report of Internal Audit – Summary of Progress on the Internal Audit Plan 2016/17</b></li> <li>• <b>Key Issues of Financial Governance</b></li> </ul>