

Bolsover District Council

Audit Committee

29th July 2019

Committee Work Programme 2019/20

Report of the Chief Accountant and S151 Officer

This report is public

Purpose of the Report

- To enable the Committee to consider an appropriate work programme for the municipal year 2019/20.

1 Report Details

- 1.1 The Audit Committee is an important aspect of the Council's governance framework. It sets the tone from the top of the organisation and has the power to make recommendations to full council, the executive or to whomever it considers best placed to deal with the committee's concerns.
- 1.2 The Audit Committee is likely to deal with the following issues:
- Ensuring the Council has a comprehensive set of procedures and rules, such as financial regulations.
 - Discussing the work of internal and external audit and other inspection agencies as appropriate.
 - Risk management policies and procedures.
 - Reviewing and approving the Statement of Accounts.
 - Reviewing and approving the Annual Governance Statement.
- 1.3 A work programme ensures the Committee has a structure in place to enable the systematic consideration of the issues it has responsibility for.
- 1.4 The proposed work programme is set out in **Appendix 1**. There are some items in the programme which must be approved at specific meetings such as the approval of the Statement of Accounts but there is also flexibility allowed with regular items. Matters may also be added or removed as appropriate throughout the year.

2 Conclusions and Reasons for Recommendation

- 2.1 To enable the Committee to consider its work programme for 2019/20.

3 Consultation and Equality Impact

- 3.1 There are no consultation and equality impact implications from this report.

4 Alternative Options and Reasons for Rejection

- 4.1 The option of not having a work programme is considered not appropriate as the absence of a clear programme of work could undermine the effectiveness of the Committee.

5 Implications

5.1 Finance and Risk Implications

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

There are no financial implications arising from this 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 implications arising from this report.

6 Recommendations

- 6.1 That the Committee notes and endorses the Audit Committee work programme for 2019/20 as set out in **Appendix 1**.

7 Decision Information

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: <i>BDC:</i> <i>Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC:</i> <i>Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
Has relevant Portfolio Member been informed?	Yes

District Wards Affected	None directly
Links to Corporate Plan priorities or Policy Framework	All

8 Document Information

Appendix No	Title
1	Audit Committee work programme 2019/20
Background Papers (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)	
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Audit Committee work programme 2019/20

<u>Meeting Date</u>	<u>Item</u>
29 th July 2019	<ul style="list-style-type: none"> • Strategic risk register and partnership arrangements • Implementation of Internal Audit recommendations • Internal Audit consortium 2018/19, Annual Report • Report of Internal Audit – Summary of progress on the internal audit plan • Report to those charged with Governance – Audit completion report • BDC Statement of Accounts 2018/19 • Audit Committee proposed work programme 2019/20
26 th November 2019	<ul style="list-style-type: none"> • Strategic risk register and partnership arrangements • Implementation of Internal Audit recommendations • Report of Internal Audit – Summary of progress on the internal audit plan • Fighting Fraud and Corruption Locally • Audit Committee – Self assessment for effectiveness • CIPFA’s statement on the role of the head of internal audit • Report of External Auditor – Annual Audit letter 2018/19

<p>28th January 2020</p>	<ul style="list-style-type: none"> • Strategic risk register and partnership arrangements • Report of Internal Audit – Summary of progress on the internal audit plan • Report of External Auditor – Audit Strategy Memorandum 2020/21 • Accounting policies 2019/20
<p>28th April 2020</p>	<ul style="list-style-type: none"> • Strategic risk register and partnership arrangements • Report of Internal Audit – Summary of progress on the internal audit plan • Report of Internal Audit – Internal Audit Plan from 2020/21 • Report of External Auditor – Progress report and technical update • Annual Governance Statement and Local Code of Corporate Governance
<p>26th May 2020</p>	<ul style="list-style-type: none"> • Strategic risk register and partnership arrangements • Implementation of Internal Audit recommendations • Internal Audit Consortium 2019/20 – Annual Report