

Somerset County Council
Audit Committee 21 June 2018

Forward Work Plan

Service Director: Kevin Nacey, Director of Finance, Legal and Performance

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Cabinet Member: Cllr Mandy Chilcott, Cabinet Member for Resources

Division and Local Member: All

1. Summary/link to the County Plan

- 1.1. Members have asked that we review forthcoming items coming to Audit Committee, and also that officers ensure that the Committee has Partial assurance audits brought to it in a timely manner. A draft Forward Work Plan will be brought to the Audit Committee at least quarterly.
- 1.2. Members have also requested that the number of current fraud and corruption investigations be regularly updated to the Audit Committee.

2. Issues for consideration

- 2.1. Members are asked to note the outline Agendas for the 26th June 2018 and 20th September 2018 public meetings, as set out in Appendix A to this report, and to comment on any further items that they would like to be scheduled at these or at future meetings.
- 2.2. Members are asked to consider other agenda items on this agenda, and whether they would like to have a further update on any of these audits, risks or topics.

3. Background

- 3.1. There are a number of “staple” Audit Committee items that are part of our annual cycle around the Statement of Accounts, or around the annual Internal Audit Plan, which the Audit Committee will need to receive in order to receive the necessary assurance to carry out its role.

Within that cycle, there can be scope for additional items to come to the Audit Committee where members or officers perceive a risk or issue that needs to be managed.

Audit Committee has set out the requirement for any internal audit from SWAP that only achieved Partial Assurance to come to a future public meeting and for the manager(s) responsible to update members as to their progress against the agreed action plan for improvements. We need to bring Partial audits to the Audit Committee on a timely basis, to ensure that they are responded to promptly.

- 3.2. July's meeting** needs to concentrate on approving the Statement of Accounts and considering the external auditor's report and findings. (This is the first year where the statutory requirement for the Accounts to be approved by the end of July applies, although we have achieved this deadline for the last 2 financial years).

A training session will be arranged before the July meeting, (possible dates to be confirmed shortly), so that members can be updated as to the changes in reporting requirements and can be confident in assuring the accounts.

Nonetheless, it could be possible (as we did last July) for us to include some Partial audit reviews as the second part of the meeting.

- 3.3. September's meeting** is less prescribed, although we would expect the usual reports as noted in Appendix A. Officers would again suggest to members that further Partials are scheduled for follow up at this meeting. However, there remains the opportunity for members to consider other items that they would like to have assurance on.
- 3.4.** It is always possible, and has been the case in the past, that additional Audit Committee meetings can be added to incorporate the workload.

4. Consultations undertaken

- 4.1.** None required

5. Implications

- 5.1.** Any items requested not yet covered by the draft Forward Work Plan at Appendix A will require scheduling by officers, in conjunction with the Chair.

6. Background papers

- 6.1.** Previous Audit Committee decisions on the process for dealing with Partial Audits.

Note For sight of individual background papers please contact the report author