

Forward Work Plan

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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 22nd November 2018 and 31st January 2019 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 or training event 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. The recent Adverse Value For Money opinion from Grant Thornton, our external auditors, has included a number of recommendations as to how the County Council can improve a number of its processes. This is being tracked within JCAD, our risk management system. It is proposed that this tracker is brought to Audit Committee meetings, so that members can receive the necessary assurance that sufficient progress is being made against each recommendation.
- 3.3. **November's** meeting does not have many prescribed items, and it is proposed that further Partial audits be brought to the meeting, in order that members are seeing appropriate management responses in a relatively short time span from the completion of the audit. Members will recall that at the June meeting, a number of Partial audits were reported on by the internal auditor, and it was agreed that these would be scheduled into forthcoming meetings. November's meeting is appropriate for a number of these to be reported.

It has also been proposed by an Audit Committee member that we consider a publication from the National Audit Office into how the Audit Committee can play a role in governance around transformational projects (link below).

<https://www.nao.org.uk/report/transformation-guidance-for-audit-committees/>

- 3.4. **January's** meeting has traditionally been where the Audit Committee has received its annual update on our anti-fraud and corruption work and policies, and emerging national fraud risks that could impact on the County Council. In addition, the further Section 106 review that members have requested will be ready for consideration by the January meetings.
- 3.5. It is always possible, and has been the case in the past, that additional Audit Committee meetings can be added to incorporate the workload.
- 3.6. Members are reminded of the training events being held by the South West Audit Partnership at Haynes International Motor Museum, Sparkford (October 15th) and Buckfast Abbey Conference Centre, Buckfast Abbey, Devon (October 16th) that are free events and include a number of items and speakers that would be of particular interest to Audit Committee members.

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 and Vice-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