

Somerset County Council  
Audit Committee 22 November 2018

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## **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 Committee be advised of the number of current fraud and corruption investigations being undertaken.

### **2. Issues for consideration**

- 2.1. Members are asked to note the outline agendas for the 31<sup>st</sup> January 2019 and 28<sup>th</sup> March 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 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 review in order to secure 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 Assurance audits to the Audit Committee on a timely basis, to ensure that they are responded to promptly. With the number of reports being presented to the November 2018 meeting, we are more up to date in this area.

- 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. Members have indicated that they wish to see this tracker at every Audit Committee meeting.
- 3.3. **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 at the January meeting. This is also the meeting where the external auditor will set out his planned approach to give his opinion on the 2018/209 accounts.
- 3.4. **March's** meeting is where the Audit Committee is asked to approve the Internal Audit Plan for the forthcoming financial year and reaffirm the Charter which sets out the working contract between the County Council and SWAP.
- 3.5. SWAP is currently undertaking the bi-annual **Healthy Organisation** report, which will be presented to one of these 2 meetings. Members are reminded that this is a very important report as it covers 8 key governance areas within the County Council, (Finance Management, Corporate Governance, Commissioning and Procurement, Information Management, Programme and Project Management, Performance Management, People and Asset Management, Risk Management). This will be a key input for setting the Internal Audit Plan.
- 3.6. In addition to the usual anti-fraud and corruption investigations, there has been a very recent "scam" using Somerset County Council's name (and many others). Individuals are being contacted by someone posing as a bailiff and claiming to be calling on behalf of the courts, stating that they owe SCC money, and that the bailiff is coming to seize goods and property. The telephone number given was Northampton court. This has been identified as a scam, and the supposed bailiff clearly did not act like one or even know what powers a bailiff would have. Nevertheless, it could cause anxiety to residents and reputational damage to the County Council so we are speaking to the Police to identify any further action that is required and is practical.

#### **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