

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, which is the subject of a separate report on this agenda.

2. Issues for consideration

- 2.1. Members are asked to note the outline agendas for the 28 March 2019 and 20 June 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 will continue to bring Partial Assurance audits to the Audit Committee regularly, 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. Members have indicated that they wish to see this tracker at every Audit Committee meeting.
- 3.3. **March's** meeting is where the Audit Committee is asked to approve the Internal Audit Plan for the 2019/2020 financial year and reaffirm the Charter which sets out the working contract between the County Council and SWAP. The Internal Audit Plan is a critical document, as it is the largest resource at our disposal to provide the necessary reassurance to Audit Committee members in their role as "those charged with governance". Therefore, at the same time we carry out our annual report of SWAP to ensure that it remains fit for purpose and meets our requirements to have an adequate and effective internal audit function.
- 3.4. March's meeting is also traditionally where we bring a draft of the Chair's report to Full Council to the Audit Committee for members comments.
- 3.5. **June's** meeting will begin to focus on the external auditor's work on our Statement of Accounts and on the draft Annual Governance Statement. The external audit will be in progress by the time of the June meeting.
- 3.6. June's meeting will also be where the Internal Audit Annual Opinion will be presented, which is a key document to inform the Annual Governance Statement and also an opportunity for the internal auditor to give her overall opinion on the level of assurance that can be offered to members through her work.
- 3.7. The usual Statement of Accounts training for members will be taking place at about the same time (date to be confirmed) in order that members are suitably prepared ahead of the July meeting when the Statement of Accounts are to be approved and the external auditor presents his findings.

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