

SWALE BOROUGH COUNCIL

AUDIT COMMITTEE

Draft Work Programme

19 September 2011 to 22 May 2012





Statement of Purpose:

The purpose of the Audit Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Authority's financial and non-financial performance to the extent that it affects the Authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process, including approval of the annual statement of accounts.

Audit Committee Members:

	Chair: Councillor Nicholas Hampshire Party: Conservative Ward: Borden Phone: 01795 477560 (evening only), 07739 108756 (daytime) Email: nicholashampshire@hotmail.com		Councillor Andy Booth Party: Conservative Ward: Minster Cliffs Phone: 07912 464213 Email: andybooth@swale.gov.uk
	Vice Chair: Councillor Colin Prescott Party: Conservative Ward: East Downs Phone: 01795 590054 Email: colinprescott@swale.gov.uk		Councillor Angela Harrison Party: Labour Ward: Sheerness West Phone: 01795 665029 Email: angelaharrison@swale.gov.uk
	Councillor June Garrad Party: Conservative Ward: Sheppey Central Phone: 01795 664330 Email: jvgarrad@aol.com		Councillor Mike Haywood Party: Labour Ward: Roman Phone: 07960 173264 Email: haywoodm@sky.com

	<p>Councillor Mike Henderson Party: Independent Group Ward: Davington Priory Phone: 01795 534368 or 07900265337 Email: mr.michaelhenderson@virgin.net</p>		<p>Councillor Patricia Sandle Party: Conservative Ward: Leysdown and Warden Phone: 01795 510400 Email: patriciasandle@aol.com</p>
	<p>Councillor Ted Wilcox Party: Conservative Ward: Watling Phone: 01795 533004 Email: ted.wilcox@btinternet.com</p>		

Audit Committee Terms of Reference

1. Consider the effectiveness of the authority's risk management arrangements, the control environment and associated antifraud and anti-corruption arrangements.
2. Seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
3. Be satisfied that the authority's assurance statements, including the Statement on Internal Control, properly reflect the risk environment and any actions required to improve it.
4. Approve (but not direct) internal Audit's strategy and Annual Audit Plan and monitor performance against them.
5. Review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
6. Receive the annual report of the Head of Internal Audit
7. Consider the reports of external audit and inspection agencies.
8. Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
9. Review the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.
10. Approve the Annual Statement of Accounts.
11. Present an annual report to the Executive on exceptions and highlights throughout the year.

Work Programme:

Date of Meeting	Title of Report and Brief Summary of Decision to be made	Key Officer Contact
19 September 2011	<p>Audit Commission Annual Governance Report 2010/11 To approve the Audit Commission's Annual Governance Report 2010/11 and the Statement of Accounts</p>	Nick Vickers, Head of Finance
19 September 2011	<p>Strategic Risk Register To note the Strategic Risk Register and the process leading to its creation.</p>	Brian Parsons, Head of Audit Partnership.
19 September 2011	<p>Strategic Internal Audit Plan To note and approve the proposed three year internal audit plan and resource allocation</p>	Brian Parsons, Head of Audit Partnership.
19 September 2011	<p>Treasury Management Outturn 2010/11</p>	Nick Vickers, Head of Finance
19 September 2011	<p>Bribery Act</p>	Nick Vickers, Head of Finance
14 December 2011	<p>Internal Audit – Six Monthly Interim Report To consider the work of the Internal Audit section over the six month period April – September 2011, and to note the outcomes of Internal Audit work.</p>	Brian Parsons, Head of Audit Partnership.
14 December 2011	<p>Strategic Risk Report To note and comment on the actions being taken by management to manage the strategic risks identified by the Council.</p>	Brian Parsons, Head of Audit Partnership.

14 December 2011	<p>The Role of the Head of Internal Audit To consider the role of the Head of Internal Audit Partnership in the context of the CIPFA Statement on the Role of the Head of Internal Audit</p>	Brian Parsons, Head of Audit Partnership.
14 December 2011	<p>Audit Committee Training and Development To consider Audit Committee Member and substitute Member training requirements</p>	Brian Parsons, Head of Audit Partnership.
14 December 2011	<p>Annual Audit Letter 2010/11 To note and comment on the Audit Commission's Annual Audit Letter to Swale Borough Council and to make any recommendations to Cabinet and/or Council.</p>	Nick Vickers, Head of Finance
14 December 2011	<p>Treasury Management Half Year Review</p>	Nick Vickers, Head of Finance
2 February 2012	<p>External Audit - Audit Plan 11/12 To consider the Audit Plan for 2011/12 from the Audit Commission</p>	Nick Vickers, Head of Finance
2 February 2012	<p>Review of Audit Committee – Action Plan To note progress against the Action Plan to bring about improvements to the operation of the Audit Committee</p>	Brian Parsons, Head of Audit Partnership.
2 February 2012	<p>Audit Commission Grant Claims Report – NNDR HB and DFG To consider the report of the External Auditor into the grant claim work completed during 2011/12 on the grant claims produced by the Council for the year 2010/11 that require audit certification.</p>	Nick Vickers, Head of Finance

22 May 2012	2011/12 Opinion Audit Plan and Progress Report To note the position with regard to work being undertaken by the Audit Commission.	Nick Vickers, Head of Finance
22 May 2012	Audit Committee Annual Report To approve the Audit Committee Annual Report for submission to the Council	Mark Radford, Director of Corporate Services
22 May 2012	Fraud Report To note the position with regard to the work of the Benefits Fraud Team	Janice Watts, Fraud Partnership Officer.