

**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:

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

	<p><b>Councillor Mike Henderson</b>  <b>Party:</b> Independent Group  <b>Ward:</b> Davington Priory  <b>Phone:</b> 01795 534368 or 07900265337  <b>Email:</b> <a href="mailto:mr.michaelhenderson@virgin.net">mr.michaelhenderson@virgin.net</a></p>		<p><b>Councillor Patricia Sandle</b>  <b>Party:</b> Conservative  <b>Ward:</b> Leysdown and Warden  <b>Phone:</b> 01795 510400  <b>Email:</b> <a href="mailto:patriciasandle@aol.com">patriciasandle@aol.com</a></p>
	<p><b>Councillor Ted Wilcox</b>  <b>Party:</b> Conservative  <b>Ward:</b> Watling  <b>Phone:</b> 01795 533004  <b>Email:</b> <a href="mailto:ted.wilcox@btinternet.com">ted.wilcox@btinternet.com</a></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	<b>Audit Commission Annual Governance Report 2010/11</b> To approve the Audit Commission's Annual Governance Report 2010/11 and the Statement of Accounts	Andy Mack, Audit Commission
19 September 2011	<b>Strategic Risk Register</b> To note the Strategic Risk Register and the process leading to its creation.	Brian Parsons, Head of Audit Partnership.
19 September 2011	<b>Strategic Internal Audit Plan</b> To note and approve the proposed three year internal audit plan and resource allocation	Brian Parsons, Head of Audit Partnership.
19 September 2011	<b>Treasury Management Outturn 2010/11</b>	Nick Vickers, Head of Finance
19 September 2011	<b>Bribery Act</b>	Nick Vickers, Head of Finance
19 September 2011	<b>Internal Audit Assurance - Direction of Travel Report</b>	Brian Parsons, Head of Audit Partnership
14 December 2011	<b>Internal Audit – Six Monthly Interim Report</b> 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.	Brian Parsons, Head of Audit Partnership.
14 December 2011	<b>The Role of the Head of Internal Audit</b> 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	Brian Parsons, Head of Audit Partnership.

14 December 2011	<b>Annual Audit Letter 2010/11</b> 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.	Andy Mack, Audit Commission
14 December 2011	<b>Treasury Management Half Year Review</b>	Nick Vickers, Head of Finance
14 December 2011	<b>Audit Commission Protecting the Public Purse</b>	Brian Parsons, Head of Audit Partnership
8 March 2012	<b>Review of Audit Committee – Action Plan</b> To note progress against the Action Plan to bring about improvements to the operation of the Audit Committee	Brian Parsons, Head of Audit Partnership.
8 March 2012	<b>Internal Audit Report - Planning Services</b> Head of Planning to attend	Brian Parsons, Head of Audit Partnership
8 March 2012	<b>Audit Commission Grant Claims Report – NNDR HB and DFG</b> 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.	Andy Mack, Audit Commission
8 March 2012	<b>Audit Progress Report - March 2012</b>	Brian Parsons, Head of Audit Partnership
8 March 2012	<b>Audit Plan 11/12</b> To consider the Audit Plan for 2011/12 from the Audit Commission	Andy Mack, Audit Commission
8 March 2012	<b>Future of Local Public Audit</b>	Nick Vickers, Head of Finance

8 March 2012	<b>Internal Audit Operational Plan</b>	Brian Parsons, Head of Audit Partnership
22 May 2012	<b>2011/12 Opinion Audit Plan and Progress Report</b> To note the position with regard to work being undertaken by the Audit Commission.	Andy Mack, Audit Commission
22 May 2012	<b>Audit Committee Annual Report</b> To approve the Audit Committee Annual Report for submission to the Council	Mark Radford, Director of Corporate Services
22 May 2012	<b>Fraud Report</b> To note the position with regard to the work of the Benefits Fraud Team	Janice Watts, Fraud Partnership Officer.
22 May 2012	<b>Audit Committee Training and Development</b> To consider Audit Committee Member and substitute Member training requirements	Brian Parsons, Head of Audit Partnership.