



Audit Committee Work Programme 2013/14

The Governance and Assurance Framework

- Corporate **Objectives**
- Corporate (Strategic) **Risks**
- **Controls** to Mitigate the Risks
- Sources of **Assurance**
- Identifying and addressing the **Gaps**

The Assurance Framework Life Cycle

Identification of	Corporate Objectives	the Corporate Plan
Assessment of	Corporate (Strategic) Risks	Risk Workshops
Identification of	Key Controls	Risk Management Plans
Identification of	Sources of Assurance	Service Plans, Project Plans, Corporate Policies, External Reviews
Analysis of	Assurance on Key Controls	Risk Management & Insurance Corporate Risk Management Group Internal and External Audit

Reports to **Audit Committee** on

Assurance on Key Controls
Gaps in Key Controls
Gaps in Sources of Assurance

{ Risk Management & Insurance
Corporate Risk Management Group
Internal and External Audit

Response

Action Plans

Directors, Management Teams, Project Teams

Audit Committee Work Programme 2013/14

Committee meeting date all at 2.00pm	Final Accounts / Annual Governance Statement	Internal Audit reports *	Risk Management – Assurance on Corporate Risks	Risk Management – Assurance on Service Risks Note 1	External Audit Reports and Inspection	Other Governance Issues
8 July 2013	2012/13 Annual Governance Statement 2012/13 Draft Statement of Accounts	Annual Internal Audit Report 2012/13 Annual Review of Effectiveness of Internal Audit Chartered Institute of Public Finance and Accountancy (CIPFA) Audit Committee update Payment Transparency	Corporate Risk Register		External Audit update report	Sub-Committees: minutes and matters arising Audit Committee – Annual Report
23 September 2013	2012/13 Audited Statement of Accounts	Internal Audit Update Payment Transparency Internal Audit Management Arrangements Update Internal Audit Charter CIPFA Audit Committee Update	Risk Management Benchmarking		Annual Report to those charged with Governance (ISA 260) Medium Term Financial Strategy Review	Sub-Committees: Minutes and Matters Arising

Committee meeting date all at 2.00pm	Final Accounts / Annual Governance Statement	Internal Audit reports *	Risk Management – Assurance on Corporate Risks	Risk Management – Assurance on Service Risks <small>Note 1</small>	External Audit Reports and Inspection	Other Governance Issues
16 December 2013		Internal Audit Update Payment Transparency Review of Fraud Related Policies CIPFA Audit Committee Update	Corporate Risk Register		Annual Audit Letter	Sub-Committees: Minutes and Matters Arising Audit Committee Self- Assessment Workshop Benefits Fraud Sanctions Report 2012/13
10 March 2014		Internal Audit Update Payment Transparency Internal Audit Plan 2014/15 Audit Investigations Review of Fraud Related Policies	Corporate Risk Register		External Audit an 2013/14	Sub-Committees: Minutes and Matters Arising Audit Committee Terms of Reference Review

This report is PUBLIC
[NOT PROTECTIVELY MARKED]

Committee meeting date all at 2.00pm	Final Accounts / Annual Governance Statement	Internal Audit reports *	Risk Management – Assurance on Corporate Risks	Risk Management – Assurance on Service Risks <small>Note 1</small>	External Audit Reports and Inspection	Other Governance Issues
14 April 2014					Annual Grants Certification report	

**Final Accounts Monitoring & Review Sub-Committee
Work Programme 2013/14**

Sub-Committee meeting date all at 2.00pm	Final Accounts / Annual Governance Statement	Revenue Budget & Capital Programme	Other Finance Matters
22 July 2013		Revenue Budget Outturn 2012/13 Capital Budget Outturn 2012/13 (incl Q1) Reserves, Provisions and Balances 2012/13 Quarter 1 Revenue Budget Monitoring 2013/14 2014/15 Draft Budget Strategy & Medium Term Financial Strategy	Treasury Management Annual Report 2012/13 Quarter 1 – Treasury Management 2013/14 Monitoring
16 September 2013 – Meeting cancelled			
9 December 2013		Quarter 2 – Revenue Budget Monitoring Quarter 2 – Capital Budget Monitoring 2014/15 Draft Budget Strategy & Medium Term Financial Strategy	Quarter 2 – Treasury Management 2013/14 Monitoring

This report is PUBLIC
[NOT PROTECTIVELY MARKED]

Sub-Committee meeting date all at 2.00pm	Final Accounts / Annual Governance Statement	Revenue Budget & Capital Programme	Other Finance Matters
24 February 2014		Quarter 3 – Revenue Budget Monitoring Quarter 3 – Capital Budget Monitoring 2014/15 Budget Strategy & Medium Term Financial Strategy – update	Quarter 3 - Treasury Management 2013/14 Monitoring
7 April 2014	2013/2014 Statement of Accounts progress update		

**Monitoring of Audit Investigations
Sub-Committee Work Programme 2013/14**

Sub-Committee meeting date all at 2pm	Monitoring of Audit Investigations: to include details of completed investigations, implementation of recommendations, fraud risk register, pro-active testing, National Fraud Initiatives updates, raising fraud awareness events, benchmarking and other fraud related activities
15 July 2013	Counter Fraud report Audit Issues update
21 October 2013	Counter Fraud report Audit Issues update
20 January 2014	Counter Fraud report Audit Issues update
28 April 2014	Counter Fraud report Audit Issues update

Audit Committee Member Training Programme 2013/14

Date	Training Event
24 June 2013	<ul style="list-style-type: none">• Raising Fraud Awareness• The Statement of Accounts