

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

29 JUNE 2017

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### PROPOSED FORWARD WORK PROGRAMME 2017-18

##### 1. Purpose of Report.

- 1.1 To present to Members the proposed Forward Work Programme for 2017/18 for the Audit Committee to consider and approve.

##### 2. Connection to Corporate Improvement Objectives/Other Corporate Priorities

- 2.1 Internal Audit's work impacts on all of the Corporate Improvement Objectives /other Corporate Priorities.

##### 3. Background.

- 3.1 The Core functions of an effective Audit Committee are:-

- To consider the effectiveness of the Council's Risk Management arrangements, the control environment and associated anti-fraud and corruption arrangements.
- Seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
- Be satisfied that the Council's assurance statements properly reflect the risk environment and any actions required to improve it.
- Oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
- Review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
- Receive the annual report of the Chief Internal Auditor as Head of Audit.
- Consider the reports of external audit and inspection agencies, where applicable.
- 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.
- Review and approve the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.

- 3.2 Effective audit committees help raise the profile of internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

**4. Current situation / proposal.**

4.1 In order to assist the Audit Committee in ensuring that due consideration is given by the Committee to all aspects of their core functions the proposed Forward Work Programme covering 2017/18 is at **Appendix A.**

**5. Effect upon Policy Framework& Procedure Rules.**

5.1 None

**6. Equality Impact Assessment**

6.1 There are no equality implications arising from this report.

**7. Financial Implications.**

7.1 None

**8. Recommendation.**

8.1 That Members approve the 2017/18 Forward Work Programme..

**Helen Smith**  
**Chief Internal Auditor**  
**29<sup>th</sup> June 2017**

**Contact Officer: Helen Smith**  
**Chief Internal Auditor**

**Telephone: 01656 754901**

**E-mail: helen.smith@bridgend.gov.uk**

**Postal Address Department**  
Bridgend County Borough Council  
Bridgend and Vale Internal Audit Shared Service  
Unit 2 A, Innovation Centre,  
Bridgend Science Park,  
Bridgend  
CF31 3NA

**Background documents**

None