

# **BRIDGEND COUNTY BOROUGH COUNCIL**

## **REPORT TO AUDIT COMMITTEE**

**13 DECEMBER 2018**

### **REPORT OF THE CHIEF INTERNAL AUDITOR**

#### **UPDATED FORWARD WORK PROGRAMME 2018/19**

#### **1. Purpose of report**

1.1 The purpose of this report is to present to Audit Committee the updated Forward Work Programme for 2018/19.

#### **2. Connection to corporate improvement objectives/other corporate priorities**

2.1 This report assists in the achievement of the following corporate priority/priorities:

- Smarter use of resources – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's 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 updated Forward Work Programme for 2018/19 is attached **at Appendix A.**

#### **5. Effect upon policy framework and procedure rules**

- 5.1 There is no effect upon the policy framework and procedure rules.

#### **6. Equality Impact Assessment**

- 6.1 There are no equality implications arising from this report.

#### **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

#### **8. Financial implications**

- 8.1 There are no financial implications arising from this report.

#### **9. Recommendation**

- 9.1 That Members consider and note the updated Forward Work Programme for 2018/19.

**Helen Smith**  
**Chief Internal Auditor**  
**13<sup>th</sup> December 2018**

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

**Telephone:** (01656) 754901

**E-mail:** [internalaudit@bridgend.gov.uk](mailto:internalaudit@bridgend.gov.uk)

#### **Postal Address**

Bridgend County Borough Council  
Internal Audit  
Innovation Centre  
Bridgend Science Park  
Bridgend  
CF31 3NA

#### **Background Documents**

None