

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

14 NOVEMBER 2019

### REPORT OF THE HEAD OF THE REGIONAL INTERNAL AUDIT SERVICE

#### UPDATED FORWARD WORK PROGRAMME 2019/20

#### 1. Purpose of report

1.1 The purpose of this report is to provide Members with an update on the Forward Work Programme for 2019/20.

#### 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 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 to all aspects of their core functions the updated Forward Work Programme for 2019/20 is attached at **Appendix A**.

4.2 Shown below are the items scheduled to be presented at the Committee's next meeting on 30<sup>th</sup> January 2020. Please note that a fraud update was scheduled for both January 2020 and April 2020 meetings. The proposed item for January has therefore been removed as it is felt that it would be more timely for Committee to receive one report providing the full years results of Council Tax Reduction fraud investigations in April. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

<b>Provisional Date of Meeting</b>	<b>Agenda Items</b>
30th January	Updated Forward Work Programme
	Internal Audit Progress Report April – December 2019
	Audit Committee Self-Assessment
	Corporate Risk Assessment, Corporate Risk Management Policy and Near Miss Procedure 2020-21
	Corporate Fraud Framework
	Treasury Management Strategy 2020-21
	External Auditor / Inspection Reports (where applicable)

#### **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 2019/20.

**Mark Thomas**  
**Head of Audit**  
**29<sup>th</sup> October 2019**

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**Background Documents**

None