

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE AUDIT COMMITTEE

16 JULY 2020

REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

FORWARD WORK PROGRAMME 2020-21

1 Purpose of Report

- 1.1 The purpose of this report is to seek approval for the proposed Forward Work Programme for 2020-21.

2 Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- Smarter use of resources – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help deliver the Council's well-being objectives.

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 proposed Forward Work Programme for 2020-21 is attached at Appendix A. This report would normally have been presented in April 2020 at the start of the financial year but, due to the Covid-19 pandemic, this has been delayed until this committee.

4.2 Shown below are the items scheduled to be presented at the Committee's next meeting on 10th September 2020. 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.

Proposed Agenda Items – 10th September 2020	
1	Audit Committee Action Record
2	Audit Wales Audit Committee Update
3	Corporate Risk Assessment 2020-21
4	Annual Treasury Management Outturn Report 2019-20
5	Final Statement of Accounts 2019-20
6	Disabled Facilities Grants
7	Internal Audit Plan 2020-21
8	Corporate Fraud Report 2019-20
9	Updated Forward Work Programme 2020-21

5 Effect upon policy framework & procedure rules

5.1 There is no impact on 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 wellbeing 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 wellbeing 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 approve the proposed Forward Work Programme for 2020-21.

Gill Lewis
Interim Chief Officer – Finance, Performance and Change
July 2020

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Background Documents: None

APPENDIX A

AUDIT COMMITTEE

PROPOSED SCHEDULE OF MEETINGS AND FORWARD WORK PROGRAMME

PROVISIONAL DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE
2020		
10th September	Audit Committee Action Record	Democratic Services Manager
	Audit Wales Audit Committee Update	Chief Officer – Finance, Performance and Change / Audit Wales
	Corporate Risk Assessment 2020-21	Chief Officer – Finance, Performance and Change
	Annual Treasury Management Outturn Report 2019-20	Chief Officer – Finance, Performance and Change
	Final Statement of Accounts 2019-20	Chief Officer – Finance, Performance and Change
	Disabled Facilities Grants	Head of Partnership Services
	Corporate Fraud Report 2019-20	Head of Internal Audit
	Internal Audit Plan 2020-21	Head of Internal Audit
	Updated Forward Work Programme 2020-21	Chief Officer – Finance, Performance and Change
12th November	Audit Committee Action Record	Democratic Services Manager
	Audit Wales Audit Committee Update	Chief Officer – Finance, Performance and Change / Audit Wales
	Review of the Annual Governance Statement 2019-20	Chief Officer – Finance, Performance and Change
	Treasury Management - Half Year Report 2020-21	Chief Officer – Finance, Performance and Change
	Internal Audit Half-Year Progress Report – April 2020 to September 2020.	Head of Internal Audit
	Updated Forward Work Programme 2020-21	Chief Officer – Finance, Performance and Change
2021		
28th January	Audit Committee Action Record	Democratic Services Manager
	Audit Wales Audit Committee Update	Chief Officer – Finance, Performance and Change / Audit Wales
	Corporate Risk Assessment 2021-22	Chief Officer – Finance, Performance and Change

	Treasury Management Strategy 2021-22	Chief Officer – Finance, Performance and Change
	Internal Audit Progress Report April 2020 to December 2020	Head of Internal Audit
	Audit Committee Self-Assessment	Head of Internal Audit
	Audit Committee Terms of Reference – depending on Local Govt Bill being published by Welsh Government	Chief Officer – Finance, Performance and Change
	Updated Forward Work Programme 2020-21	Chief Officer – Finance, Performance and Change