

Audit Committee 2013-2014 work plan

Item	Officer	Decision / Discussion / Information
25 September 2013		
Send work plan to GT: 12 August	Chairs briefing: 21 August 5 pm	Complete reports to be with Democratic Services by: 9 am on 12 September 2013
Audit update report	Grant Thornton	Discussion
Audit highlights memorandum - ISA 260 (2012-13)	Grant Thornton	Discussion
Financial Resilience report (2012-13)	Grant Thornton	Discussion
Internal audit monitoring report (including ICT)	Rob Milford	Discussion
Review of annual statement of accounts	Finance Team	Decision
Leisure & Culture trust governance	Ken Dale	Discussion
Office of surveillance commissioners – RIPA inspection report	Bryan Parsons	Decision
15 January 2014		
Send work plan to GT: 2 December	Chairs briefing: 18 December 12 noon	Complete reports by: 6 January 2014
Audit update report	Grant Thornton	Discussion
Annual audit letter 2012 -13	Grant Thornton	Discussion
Certification of grants and returns (for the previous year)	Grant Thornton	Discussion
Internal audit monitoring report (inc PSN update)	Rob Milford	Tbc
Annual governance statement – significant issues action plan	Bryan Parsons	Decision
Review of risk management	Bryan Parsons	Discussion
Report on shared service governance (briefing note)	Rob Milford	
LGA Briefing paper on role of Auditors	Mark Sheldon	To email
26 March 2014		
Send work plan to GT: 10 February	Chairs briefing: 20 February 2014 5 pm	Complete reports by: 17 March 2014
Audit update report	Grant Thornton	Discussion
Audit plan (for the current year)	Grant Thornton	Discussion

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Auditing Standards – communicating with the Audit Committee		Grant Thornton	Decision
Annual plan (for the upcoming year)		Rob Milford	Tbc
Internal audit monitoring report		Rob Milford	Tbc
Annual review of risk management policy		Bryan Parsons	Decision
Approval of the Code of Corporate Governance		Bryan Parsons	Decision
Revenue and benefits commissioning review (governance arrangements)		Mark Sheldon	Tbc
18 June 2014			
Send work plan to GT: 5 May	Chairs briefing: Officers will agree agenda owing to elections	Complete reports by: 9 June 2014	
Audit update report		Grant Thornton	Discussion
Internal audit opinion (for the previous year)		Rob Milford	Discussion
Internal audit monitoring report		Rob Milford	Tbc
Annual governance statement		Bryan Parsons	Decision
Annual counter fraud report		Rob Milford	Tbc
Corporate Governance arrangements for Leisure and Culture Trust		Rob Milford/PP/Ken Dale	Decision to approve

Items to be added at a future date (future dates will not be agreed until March 2014)		
Corporate Strategy – consideration of governance issue	Rob Milford	Tbc
Joint training session with Cotswold, West Oxford and F.O.D councillors – governance of shared services (tbc)	Rob Milford / Mark Sheldon	n/a
Policy review timetable (briefing note)	Bryan Parsons	Information
Requirements of the Localism Act (re: local audit)	Rob Milford	Tbc
Corporate Governance arrangements for Glos Airport following further work by the	Mark Sheldon	Date tbc

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JASWG and recs arising		
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ANNUAL ITEMS (standing items to be added to the work plan each year)			
January	Audit update report	Grant Thornton	Discussion
	Annual audit letter (for the previous year)	Grant Thornton	Discussion
	Certification of grants and returns (for the previous year)	Grant Thornton	Discussion
	Internal audit monitoring report	Rob Milford	Tbc
	Annual governance statement – significant issues action plan	Bryan Parsons	Decision
March	Audit update report	Grant Thornton	Discussion
	Audit plan (for the current year)	Grant Thornton	Discussion
	Auditing Standards – communicating with the Audit Committee	Grant Thornton	Decision
	Annual plan (for the upcoming year)	Rob Milford	Tbc
	Internal audit monitoring report	Rob Milford	Tbc
	Annual review of risk management policy	Bryan Parsons	Decision
	Approval of the Code of Corporate Governance	Bryan Parsons	Decision
June	Audit update report	Grant Thornton	Discussion
	Internal audit opinion (for the previous year)	Rob Milford	Discussion
	Internal audit monitoring report	Rob Milford	Tbc
	Annual governance statement	Bryan Parsons	Decision
	Annual counter fraud report	Rob Milford	Tbc
September	Audit update report	Grant Thornton	Discussion
	Audit highlights memorandum - ISA 260 (for the previous year)	Grant Thornton	Discussion
	Financial Resilience report (for current year)	Grant Thornton	Discussion
	Internal audit monitoring report	Rob Milford	Tbc

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Review of annual statement of accounts	Finance Team	Tbc

* MS and RM have not confirmed whether they are available for the briefing dates that have been proposed.

The work plan should be sent to Grant Thornton at least a week before it is circulated in advance of the briefing (proposed dates above) so that they can confirm which items they wish to table at the upcoming meeting.