



# Audit Committee Report

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**REPORT OF THE DIRECTOR OF MODERN GOVERNANCE**

**DATE**  
**26 SEPTEMBER**  
**2012**

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**SUBJECT    WORK PROGRAMME**

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**SUMMARY**

The report provides details of a proposed work programme for the Committee for 2012/13.

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**RECOMMENDATIONS**

That the Committee's Work Programme is approved.

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**BACKGROUND PAPERS**

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**CATEGORY OF**  
**REPORT**

**OPEN**

**Statutory and Council Policy Checklist**

<b>Financial implications</b>
NO Cleared by:
<b>Legal implications</b>
NO Cleared by:
<b>Equality of Opportunity implications</b>
NO Cleared by:
<b>Tackling Health Inequalities implications</b>
NO
<b>Human rights implications</b>
NO
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
None
<b>Relevant Cabinet Portfolio Leader</b>
Not applicable
<b>Relevant Scrutiny Committee if decision called in</b>
Not applicable
<b>Is the item a matter which is reserved for approval by the City Council?</b>
No
<b>Press release</b>
NO

**WORK PROGRAMME**

**1. Purpose of Report**

1.1 To consider a proposed work programme for the Committee for 2012/13.

**2. Work Programme**

2.1 It is intended that there will be at least four meetings of the Committee during the year. The work programme is based around the attached terms of reference and includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee.

2.2 A proposed work programme for 2012/13 is outlined below. Members are asked to identify any further items for inclusion.

<b>Date</b>	<b>Item</b>	<b>Author</b>
22 November 2012	Annual Audit Letter	External Auditor
22 November 2012	Annual Grants Report 2011/12	External Auditor
22 November 2012	Progress on recommendations from the IT Risk Assessment Report	External Auditor
22 November 2012	Delivering Internal Audit Activity - Progress Report	Steve Gill (Chief Internal Auditor)
22 November 2012	Audit Committee Annual Report	Dave Ross (Modern Governance)
22 November 2012	Financial/Commercial Monitoring of External Relationships - Progress Report	Eugene Walker (Director of Finance)
22 November 2012	Annual Audit Fee Letter 2012/13	External Auditor
22 November 2012	Marketing Sheffield – Application of Procedures	Brendan Moffett – Director, Marketing Sheffield
23 January 2013	Corporate Risk Management	Kevin Foster (Director of Transformation Service)
23 January 2013	Audit Opinion Plan	External Auditor
23 January 2013	Delivering Internal Audit Activity - Progress Report	Steve Gill (Chief Internal Auditor)
23 January 2013	Annual Governance Statement Progress Report	Alistair Griggs (Director of Modern Governance)
23 January 2013	Progress on the High Opinion Audit reports	Steve Gill (Chief Internal Auditor)

23 January 2013	Progress in implementing the External Auditor's recommendations arising from the Certification of the Council's Claims and Returns in 2010/11	Allan Rainford (Deputy Director of Finance)
23 January 2013	Audit Commission Report on Protecting the Protecting the Public Purse/Update on counter fraud initiatives	Steve Gill (Chief Internal Auditor)
17 April 2013	Internal Audit Plan 2013/14	Steve Gill (Chief Internal Auditor)
17 April 2013	International Auditing Standards – Compliance with Internal Control	Steve Gill (Chief Internal Auditor)
17 April 2013	Delivering Internal Audit Activity - Progress Report	Steve Gill (Chief Internal Auditor)
17 April 2013	Annual Audit Fee Letter 2013/14	External Auditor
17 April 2013	Progress report on recommendations from the External Auditor's Annual Governance Report	Allan Rainford (Deputy Director of Finance)

3. **Recommendation**

- 3.1 That Members approve the Committee's Work Programme.

**Director of Modern Governance**

## **Audit Committee Terms of Reference (Revised February 2012)**

- (1) To approve the Council's Statement of Accounts (which includes the Annual Governance Statement) in accordance with the Accounts and Audit Regulations 2003 as amended.
- (2) To consider and accept the Annual Letter from the Auditor or the Audit Commission in accordance with the Accounts and Audit Regulations 2003 as amended and to monitor the Council's response to any issues of concern identified.

### *Audit Activity*

- (3) To consider the Chief Internal Auditor's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- (4) To consider summaries of specific internal audit reports as requested.
- (5) To consider reports dealing with the management and performance of the internal audit service.
- (6) To consider any report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- (7) To consider specific reports as agreed with the external auditor.
- (8) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (9) To liaise with the Audit Commission over the appointment of the Council's external auditor.

### *Regulatory Framework and Risk Management*

- (10) To maintain an overview of the Council's Constitution in respect of contract procedure rules, financial regulations and codes of conduct and behaviour (except in relation to those matters which are within the Terms of Reference of the Standards Committee e.g. code of conduct and behaviour of Members).
- (11) To monitor the effective development and operation of risk management and corporate governance in the Council.
- (12) To monitor Council policies on "Raising Concerns at Work" and the anti-fraud and anti-corruption strategy and the Council's complaints process.

- (13) To oversee the production of the Council's Annual Governance Statement and monitor progress on any issues.
- (14) To consider the Council's arrangements for corporate governance and any necessary actions to ensure compliance with best practice.
- (15) To consider the Council's compliance with its own and other published standards and controls.

*Accounts*

- (16) To consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.