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## **SCHEDULE OF BUSINESS FOR THE AUDIT COMMITTEE 2014-15**

### **1 SUMMARY**

- 1.1 The Audit Committee receives a schedule of business that is reviewed at the start of each year and designed to assist the completeness and timeliness of Audit Committee work.

### **2 SCHEDULE OF BUSINESS**

- 2.1 During the course of the financial year the Audit Committee receive a number of reports from BDO, the Council's external auditor, the Head of Finance (HoF), and the Audit and Performance Manager (APM).
- 2.2 All these reports are relevant and appropriate to assist with the good governance of the Authority and keeping Members informed of the risks affecting the Council. It is therefore considered good practice to notify the Audit Committee in advance as to what reports they can expect and when they are likely to be presented. Within this time frame there will always be the opportunity to report any matters considered necessary for the Audit Committee's attention at any of the listed meetings.
- 2.3 Four meetings of the Audit Committee have been scheduled for the 2014/15 financial year. If there is insufficient business for any particular meeting then, in conjunction with the Chairman of the Audit Committee, Head of Finance, and Member Services, the meeting can be cancelled in the same way that a meeting can be added if there is any urgent business.
- 2.4 Attached to this report, as appendix 1, is the schedule of business for the Audit Committee 2014-15. Due to the current development of the Corporate Plan the final reports for the Corporate Risk Register and the Internal Audit Plan, originally scheduled for this meeting, have been deferred to the June 2014 meeting to ensure they reflect the most up to date issues affecting the Council. The Internal Audit Opinion will also be reported in June, as the core audit work for 2013/14 is still being tested.

### **3 RISK IMPLICATIONS**

- 3.1 Publication of a schedule of business for the Audit Committee ensures that Members have an overview of the planned audit and governance activities.
- 3.2 Members are thus able to review this programme of work and challenge any perceived omissions or weaknesses.
- 3.3 By being informed in advance of reporting deadlines Members will be better placed to review and challenge the information being presented.

**4 RECOMMENDATION**

4.1 It is proposed that the Committee **RESOLVES**

That the schedule of business for the Audit Committee 2014-15 be noted.

Yvonne Woodward

Head of Finance

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**Background Papers:-**

None.

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If you would like this report in large print, Braille or another language please contact 01702 546366.

## Appendix 1

## SCHEDULE OF BUSINESS FOR THE AUDIT COMMITTEE 2014/15

| MONTH                 | REPORT   | FROM       |
|-----------------------|--|------------|
| <b>June 2014</b>      | External Auditors Annual Audit Plan 2013/14 Accounts   | <b>BDO</b> |
|                       | Update of the Corporate Risk Register and Risk Framework for 2014/15                               | APM        |
|                       | Internal Audit Annual Report and Opinion 2013/14   | APM        |
|                       | Annual Governance Statement 2013/14  | APM        |
|                       | Internal Audit Plan 2014/15  | APM        |
|                       | Audit Report in relation to completed Audit projects and monitoring of outstanding recommendations | APM        |
| <b>September 2014</b> | Financial Statements for 2013/14   | HoF        |
|                       | External Audit Report to Those Charged with Governance 2013/14                                     | <b>BDO</b> |
|                       | Audit Report in relation to completed Audit projects and monitoring of outstanding recommendations | APM        |
| <b>December 2014</b>  | Mid-year review of the Corporate Risk Register   | APM        |
|                       | Annual Audit Letter - this will have been received by Members by 31 December.                      | <b>BDO</b> |
|                       | Public Sector Internal Audit Standards and Self-assessment - Update                                | APM        |
|                       | Interim Report on the Audit Plan   | APM        |
|                       | Audit Report in relation to completed Audit projects and monitoring of outstanding recommendations | APM        |
| <b>March 2015</b>     | Annual Audit Plan for 2013/14 Accounts   | <b>BDO</b> |
|                       | Grants Claim Certification Report for the year ended 31 March 2014.                                | <b>BDO</b> |
|                       | Internal Audit Annual Report And Opinion 2014/15   | APM        |
|                       | Annual Audit Plan 2015/16  | APM        |
|                       | Schedule of Business for the Audit Committee 2015/16   | APM        |

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| MONTH | REPORT   | FROM |
|-------|--|------|
|       | Update of the Corporate Risk Register and Risk Framework for 2014/15                               | APM  |
|       | Audit Report in relation to completed Audit projects and monitoring of outstanding recommendations | APM  |