

BRISTOL CITY COUNCIL

Audit Committee

20th April 2012

Report of: Strategic Director (Corporate Services)

Report Title: The Draft 2012/13 Audit Committee Work Programme, & Core Cities Work Programme Comparison

Ward: Citywide

Officer presenting report: Richard Powell, Chief Internal Auditor

Contact Telephone Number: 0117 92 22448

RECOMMENDATION

The Committee note for information, and comment upon the issues arising in respect of :

- (i) The provisional dates and format for the 2012/13 Audit Committee meetings as contained in the draft Work Programme attached at Appendix A.
- (ii) The Core City Work Programme Comparison tabulated at Appendix B attached.

SUMMARY

This report presents the provisional dates for the 2012/13 cycle of Audit Committee meetings, together with the draft Work Programme. It also sets out the results of an Audit Committee Work Programme comparison undertaken by Leeds for the Core Cities Audit Committee Chairs' Group.

The significant issues in the report are:

- Provisional dates, and format for the draft 2012/13 Work Programme, paragraphs 1.1 - 1.2 and Appendix A
- Core City Work Programme Comparison - paragraphs 2.1 - 2.4 and Appendix B

Policy

This report is submitted in accordance with the Audit Committee's Terms of Reference.

Consultation:

Internal: None necessary

External: None necessary

1 2012/13 Draft Work Programme

- 1.1 The provisional dates set out in Appendix A follow the normal Audit Committee meetings cycle. As in the past, two meetings are proposed for June, but the first has been earmarked to provide training and the second for normal business. In the event the agenda for the second meeting is considered too large, some items can optionally be dealt with alongside the training meeting. Alternatively if the business is sufficiently large to necessitate a full meeting agenda on 15 June, the training provision can be rescheduled.
- 1.2 The draft Work Programme incorporates those agenda items which, by custom and practice, are regularly overseen by the Committee.

2 Work Programme Comparison

- 2.1 This report also summarises findings from the recently completed Work Programme comparison completed by Leeds for the Core Cities Audit Committee Chairs.
- 2.2 From an initial list of 32 potential work areas detailed in Appendix B, each city indicated those for which their Audit Committee had received associated reports. A further 25 topics, subsequently indicated by individual Core Cities following the initial consultation, are shown in the lower half of the tabulation. Bristol is highlighted against both halves of the tabulation, and can be seen to have pursued a Work Programme to date which is closely associated with the majority of the reports as listed.
- 2.3 Amongst those which Bristol's Audit Committee has not considered the most notable perhaps are:

Risk Management and the Budget Process
Financial Management Arrangements
Decision Making Annual Assurance Report
Performance Framework and Indicators
- 2.4 Some of these issues may be covered elsewhere by Members, by Resources Scrutiny Commission, and the Committee needs to consider whether there are any matters considered by other Core Cities Audit Committees they feel should be added to its Work Programme.

Other Options Considered

None necessary

Risk Assessment

Assurances provided by the Audit Committee around its agreed Work

Programme are an important element of the Council's governance arrangements.

Equalities Impact Assessment

None necessary for this report

Environmental Impact Assessment

None necessary for this report

Legal and Resource Implications

Legal - none sought

Resource - None arising from this report

Appendices

Appendix A Provisional dates, and format for the draft 2012/13 Work Programme.

Appendix B Core City Work Programme Comparison.

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Background Papers

None.

APPENDIX (11) A

AUDIT COMMITTEE

DRAFT

WORK PROGRAMME 2012/13

Meeting Date:	Work Programme - Details
Friday 15 June 2 pm	Committee Training Session <ul style="list-style-type: none"> • Freedom of Information Issues • Treasury Management (from the Council's perspective) • Asset Management (from the Council's perspective) • Project Management - overview of the Council's perspective. (To be reserve date in case 29.6.12 meeting agenda becomes too large).
Friday 29 June 2012 2 pm	Draft Statement of Accounts 2011/12 Draft Annual Governance Statement 2011/12 Grant Thornton: <ul style="list-style-type: none"> • Interim Audit Report / Audit Plan Progress Report • 2012/13 Audit Fee Letter Benefit Fraud Annual Report 2011/12 Internal Audit : <ul style="list-style-type: none"> • Annual Report 2011/12 • Audit Plan 2012/13 • Audit Investigation Protocol • External Audit Working Protocol with BCC • National Fraud Authority LG Fraud Strategy/Fraud Update <p>For information to be determined</p>
Friday 28 September 2012 2 pm	Grant Thornton: <ul style="list-style-type: none"> • Report on the Audit of Accounts 2011/12 / Value for Money Conclusion Report Statement of Accounts Year Ended 31 March 2012 Final Annual Governance Statement 2011/12 Risk Registers: <ul style="list-style-type: none"> • H&SC Risk Register • Corporate Risk Register <p>For information LGO Annual Review Letter 2011/12</p>

Meeting Date:	Work Programme - Details
<p>Friday 9 November 2012</p> <p>2 pm</p>	<p>Grant Thornton:</p> <ul style="list-style-type: none"> • 2011/12 Annual Audit Letter <p>Internal Audit:</p> <ul style="list-style-type: none"> • Risk Management Annual Report 2011/12, (including Risk Management Policy Statement update) • Internal Audit Half Yearly Report <p>Benefit Fraud Investigation Team:</p> <ul style="list-style-type: none"> • Half Yearly Report <p>Risk Registers:</p> <ul style="list-style-type: none"> • N&CD Risk Register • CYPs Risk Register <p>For information to be determined</p>
<p>Friday 18 January 2013</p> <p>2 pm</p>	<p>Grant Thornton:</p> <ul style="list-style-type: none"> • Audit Plan 2012/13 / Audit & Inspection Progress Report • Audit Plan • 2011/12 Grants Report <p>Internal Audit</p> <ul style="list-style-type: none"> • Fraud Update <p>Risk Registers:</p> <ul style="list-style-type: none"> • Corporate Services Risk Register • Neighbourhood HRA - Landlord Services Risk Register <p>Business Continuity Planning - Update Information Security - Update</p> <p>For information to be determined</p>
<p>Friday 19 April 2013</p> <p>2 pm</p>	<p>Grant Thornton:</p> <ul style="list-style-type: none"> • 2013/14 Audit Fee Letter/Audit Plan Progress Report <p>Draft Audit Committee Annual Report to Council 2012/13</p> <p>Risk Registers:</p> <ul style="list-style-type: none"> • Corporate Risk Register <p>For Information: to be determined</p>

Core City Work Programme Comparison

	Leeds	Liverpool	Bristol	Sheffield	Manchester	Birmingham	Newcastle
Title Of Committee	Corporate Governance and Audit Committee	Audit and Accounts Committee	Audit Committee	Audit Committee	Audit Committee	Audit Committee	Audit Committee
1	Internal Audit Update Report	✓	✓	✓	✓	✓	✓
2	Internal Audit Plan	✓	✓	✓	✓	✓	✓
3	Annual Internal Audit Report	✓	✓	✓	✓	✓	✓
4	Annual Report on Risk and Performance Management	✓	✓	✗	✓	✗	✗
5	External Audit - Interim Audit Report	✓	✓	✓	✗	✓	✓
6	Report to those charged with Governance ISA 260	✓	✓	✓	✓	✓	✓
7	Annual Audit Letter	✓	✓	✓	✓	✓	✓
8	Statement of Accounts	✓	✓	✓	✓	✓	✓
9	External Audit VFM plan	✓	✓	✓	✗	✓	✓
10	External Audit Fee	✓	✓	✓	✓	✓	✓
11	Approval of the Accounts	✓	✓	✓	✓	✓	✓
12	Certification of Grants Claims	✓	✓	✓	✓	✓	✓
13	Annual Governance Statement	✓	✓	✓	✓	✓	✓
14	International Financial reporting Standards	✓	✗	✓	✗	✓	✓
15	Protecting the Public Purse	✓	✗	✓	✗	✓	✓
16	Spending Money Wisely	✓	✗	✓	✗	✓	✗
17	Review of the Code of Corporate Governance	✓	✓	✓	✗	✗	✓
18	City Region Local Enterprise Partnership	✓	✗	✓	✗	✗	✗
19	Future of Local Public Audit	✓	✓	✓	✗	✓	✗
20	Ombudsman Complaints	✓	✗	✓	✗	✓	✗
21	Risk Management and the Budget Process	✓	✓	✗	✗	✓	✗
22	Standards Committee Annual report	✓	✗	✓	✗	✗	✗
23	Treasury Management Report	✓	✗	✓	✗	✓	✗
			(At Resources)				
24	Bribery Act 2010	✓	✓	✓	✗	✓	✓
25	Effectiveness of the Audit Committee	✓	✗	✓	✗	✓	✗
26	Financial Management Arrangements	✓	✗	✗	✗	✓	✗
27	Decision Making Annual Assurance Report	✓	✗	✗	✗	✗	✗
28	Business Continuity Arrangements	✓	✗	✓	✗	✓	✗
29	Annual report on Community Engagement	✓	✗	✗	✗	✗	✗
30	ALMO Annual Assurance Report	✓	✗	✗	✗	✗	✗
31	Annual Report on the Planning Framework	✓	✗	✗	✗	✗	✗
	Additional reports added by Core Cities following initial consultation						
1	Performance Framework and Indicators			✗			✓
2	Annual Fraud Report			✓		✓	
3	Annual review of the effectiveness of the systems of internal audit			✓		✓	
4	External Auditor - Communication with the Auditor report			✓		✓	
5	Risk Management - Corporate Risk Register updates			✓		✓	
6	AGS - Updates on progress in addressing issues			✓		✓	
7	Other ad-hoc reports as required throughout the year			✓		✓	
8	AGS Progress Report			✓	✓		
9	Summary of Internal audit Issued Reports			✓	✓		
10	High Opinion' Internal Audit Reports - Monitoring			✓	✓		
11	Debtors Position/Bad Debt Provision			✗	✓		
12	External Audit Plan (including VFM)			✓	✓		
13	Risk Management Arrangements			✓	✓		
14	Audit Committee Annual Report			✓	✓		
15	Disolution of the Audit Commission/Local VFM			✓	✓		
16	South Yorkshire Pensions Auditing			✗	✓		
17	Management of External Relationships			✗	✓		
18	Counter-fraud Arrangements			✓	✓		
19	Code of Audit Practice			✓	✓		
20	Local VFM Work			✗	✓		
21	Whistleblowing Policy			✓	✓		
22	Audit Committee Arrangements			✓	✓		
23	Directorate Risk Registers			✓	✓		