

Audit Committee

Agenda



Date: Monday, 28 September 2020

Time: 2.00 pm

Venue: Remote Access - Remote Access

Distribution:

Councillors: Nicola Bowden-Jones, Chris Jackson, Olly Mead, Liz Radford, Clive Stevens, Tim Kent, Adebola Adebayo, Simon Cookson and Mark Brain

Copies to: Simba Muzarurwi (Chief Internal Auditor), Mike Jackson (Chief Executive), Denise Murray (Director - Finance & Section 151 Officer), Nancy Rollason (Head of Legal Service), Alison Mullis, Tony Whitlock, Lucy Fleming (Head of Democratic Engagement) and Michael Pilcher

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Date: Friday, 18 September 2020



Agenda

5. Action sheet

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7. Work Programme

(Pages 6 - 7)



Audit Committee Action Sheet – actions from meeting held on 30 July and 27 August

Action number	Item/report	Action	Responsible officer(s)	Action taken / progress
1	Q4 Corporate Risk Report	MP to discuss changing the wording of the Joint Spatial Plan risk with officers.	Mike Pilcher	This was superseded as this risk was closed on the risk register per Q1 Risk Report
2	Q4 Corporate Risk Report	DM to talk to the Director of Children Services about SEND in their Directorate level risk management plan and whether it can be added to the CRR.	Denise Murray	Exec Director People: SEND has been incorporated into the corporate risk register. The action was completed when the issue was first raised and we responded to it.
3	Q4 Corporate Risk Report	DM ask Children’s Services to write to Cllr Radford re: one-off payment to children social workers	Denise Murray	Exec Director People: All social workers will be treated the same whichever department or directorate they are in.
4	Draft Annual Governance Statement 2019/20	OH arrange additional Audit Committee meeting date for late August.	Oliver Harrison	Done. Additional meeting held 27 Aug.
5	Draft 2019/20 Statement of Accounts	MP to find details of transactions between the companies	Mike Pilcher	Information on inter-group transactions are included in the single entity accounts which are available at Companies House. Information regarding 2019/20 financial year is being consolidated from companies following reconciliation and audit of accounts.
6	Draft 2019/20 Statement of Accounts	Please can you provide the details of the projects / work being undertaken by C Molton?	Denise Murray	Colin Molton completed his handover as Executive Director: Growth and Regeneration, in December 2019. From Jan-Mar 2020 he continued to support across a number of areas to provide continuity and

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				expert input as agreed with the new Executive Director. The portfolio of G&R projects has grown substantially in the past two years which has created an increased demand for specialists and Colin Molton's engagement as a contractor since December made a valuable contribution across a number of strategic projects across the regeneration portfolio. Full details of the projects which were handed over during the period Jan-Mar were shared with the HR Committee in April 2020.
Page 4 7	Draft 2019/20 Statement of Accounts	MP to circulate definitions of senior / statutory staff that require publication of remuneration.	Mike Pilcher	Complete
8	Procurement Rules Update	DM to check whether VCSE groups have the same procurement rules re: getting 1 quote for £25k contracts rather than 3.	Denise Murray	
9	Minutes	OH to arrange a Value and Ethics Committee meeting an hour before the next Audit Committee meeting.	Oliver Harrison	Done.
10	Draft 2019/20 Statement of Accounts	MP add explanatory note on the availability of data where relevant in the Statement.	Mike Pilcher	Narrative has been reviewed and updated
11	Draft 2019/20 Statement of Accounts	MP add explanatory note on the 100% business rate retention and top-up tariff	Mike Pilcher	Narrative has been reviewed and updated

Action number	Item/report	Action	Responsible officer(s)	Action taken / progress
		system.		

**AUDIT COMMITTEE
WORK PROGRAMME 2020/21**

Meeting Date	Assurance Source	Report Details	Routine Work Programme/ Other?	ToR Ref	Officer Providing Report	Comments:
28th May 2020 2:00PM	External Audit	2018/19 Statement of Accounts and ISA 260	Routine	1.8/1.9	External Audit Lead	
	Finance	2019/20 Annual Governance Statement Actions arising from 2018/19	Routine	3.1	Head of Paid Service/S151 Officer	
	Internal Audit	2020/21 Internal Audit Plan	Routine	1.2	Chief Internal Auditor	
	Other	Bristol Energy	Requested	2.9/3.1	S151 Officer	
25th June 2020 2:00PM	External Audit:	Update Report	Routine	1.8/1.9	External Audit Lead	
	Internal Audit:	Internal Audit Annual Report 2019/20	Routine	1.6	Chief Internal Auditor	
		Draft Annual Governance Statement 2019/20	Routine	2.5/4.4	Chief Internal Auditor	
		Annual Fraud Report 2019/20	Routine	2.4/2.10	Chief Internal Auditor	
		Audit Committee Annual Report to Full Council (Draft)	Routine	5.1	Chief Internal Auditor	
Risk & Insurance	Corporate Risk Report (Q4)	Routine	4.1/4.3	Risk & Insurance Manager		
Finance:	Draft Statement of Accounts 2019/20	Routine	3.1	Executive Director Resources / Director Finance		
28th September 2020 2:00 PM	External Audit:	Update Report	Routine	1.8/1.9	External Audit Lead	
	Finance:	Treasury Management - Annual Report 2019/20	Routine	3.3	Director of Finance	
	Internal Audit	Internal Audit Activity Report (1)	Routine	1.5/1.7/2.1	Chief Internal Auditor	
	Risk Management:	Information Risk Management	New	4.1/4.3	Senior Information Risk Owner	
		Corporate Risk Report (Q1)	Routine	4.1/4.3	Risk & Insurance Manager	
		Risk Management Annual Report and Improvement Plan	New	4.1/4.3	Risk and Insurance Manager.	
Customer Relations	Ombudsman Report	Routine	1.12	Customer Relations Manager		
23rd November 2020 2:00 PM	External Audit:	Final Statement of Accounts and Annual Governance Statement for 2019/20	Routine	1.8/1.9/3.1	External Audit Lead	
		ISA260 Report	Routine	1.8/1.9		
	Companies	Companies Assurance	Routine	2.9/3.1	Shareholder	
	Risk Management:	Review of a Specific Corporate Risk	Routine	4.1/4.3	Risk Manager / Risk Owner	
	Internal Audit:	Internal Audit Half-Year Activity Report (2)	Routine	1.5/1.7/2.1	Chief Internal Auditor	
		Internal Audit - Counter Fraud Half-Year Update Report and Anti-Fraud and Anti-Corruption Policy	Routine	2.4/2.10	Chief Internal Auditor	
		Audit Committee Half Year Report to Full Council (Draft)	Routine	5.1	Chief Internal Auditor	
Finance:	Treasury Management Half-Year Report	Routine	3.3	Director - Finance		
25th January 2021 2:00 PM	External Audit:	External Audit Update Report	Routine	1.8/1.9	External Audit Lead	

Meeting Date	Assurance Source	Report Details	Routine Work Programme/ Other?	ToR Ref	Officer Providing Report	Comments:
	Internal Audit:	Annual Whistleblowing Review Internal Audit Quality Assurance and Improvement Plan	Routine Routine	2.4 1.6	Chief Internal Auditor Chief Internal Auditor	
	Risk Management:	Corporate Risk Report (Q2) and Risk Management Policy	Routine	4.1/4.3	Risk and Insurance Manager	
22nd March 2021 2:00 PM	Risk Management:	Review of a Specific Corporate Risk Corporate Risk Report (Q3)	Routine Routine	4.1/4.3 4.1/4.3	Risk Owner/Risk Manager Risk and Insurance Manager	
	External Audit:	Audit Update Grants Audit Report	Routine Routine	1.8/1.10 1.8/1.10	External Audit Lead External Audit Lead	
	Internal Audit:	Draft Annual Plan 2021/22 Internal Audit Activity Report (3)	Routine Routine	1.2 1.5/1.7/2.1	Chief Internal Auditor Chief Internal Auditor	
	Legal:	Review of Committee Terms of Reference	Routine		Director: Legal & Democratic Services	
	Corporate:	External Inspection Reports	Routine	1.12	Head of Corporate Finance	