

Audit Committee – 23 November 2020

Updated Audit Committee Work Programme 2020/21

1. Summary of report

1.1 This report provides an updated work programme for 2020/21 for approval.

2. Recommendation

2.1 To consider and approve the proposed work programme for 2020/21.

3. Resource and legal considerations

3.1 The Audit Committee's remit is included within Part 3 of the council's constitution. The membership of Audit Committee comprises 7 councillors and 3 independent (non-voting) members.

3.2 The work programme seeks to ensure that the work of Audit Committee is focused on those areas requiring their scrutiny and oversight, specifically the internal control environment and assurance framework.

4. Citizen impact

4.1 The Committee's work is a major aspect of the council's corporate governance framework. Its wide-ranging remit includes providing independent assurance on the adequacy of the internal control environment. It provides an independent review of governance, risk management, financial reporting and other governance processes, as well as overseeing the work of internal and external audit. This provides assurance to local taxpayers and other stakeholders on the adequacy of the council's arrangements in these regards.

5. Environment impact

5.1 None arising directly from this report.

6. Performance and Risk Management Issues

6.1 The Audit Committee plays an important role in providing an independent review of governance, risk management and control frameworks, which include the council's arrangements for performance management. The impact of the Coronavirus pandemic is included within the work programme under the Risk Management theme.

7. Equality Implications

7.1 None arising from this report.

8. Consultation

- 8.1 The Council has regard to CIPFA guidance in establishing the remit and work programme of the Committee.

9. Updated Work Programme

- 9.1 The Committee is scheduled to meet 5 times per year, which is considered sufficient to cover the core assurance areas for 2020/21, with a manageable agenda for each meeting. In the light of Coronavirus, statutory changes have been made in relation to the approval and reporting dates for the Statement of Accounts, which must now be signed off by 30th August and published by 30th November (moved from 31st July). As a result, this has required changes to the work programme.
- 9.2 The updated work programme is attached for Audit Committees' consideration and covers the core areas of assurance responsibility. Changes have been highlighted.

10. Background papers

- 10.1 CIPFA 2018 guidance 'Audit Committees: Practical Guidance for Local Authorities & the Police'.



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13 November 2020

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WALSALL COUNCIL – AUDIT COMMITTEE WORK PROGRAMME & TIMETABLE – 2020/21

Activity / Area of Assurance	Lead Officer	27 July 2020	23 November 2020	25 January 2021	12 April 2021
Overview of Key Issues for each report required by to Democratic Services for Agenda meeting with Chair		6 July	2 November	5 January	22 March
Date of Chair's agenda briefing meeting (Virtual Meeting / in Vicky's office @ 4.00pm)		14 July	10 November	12 January	30 March
Final Report required by Democratic Services		15 July	11 November	13 January	31 March
Audit Committee Work:					
Audit Committee role, remit and work programme 2020/21	DOF/HOF	✓	✓ (Updated)		
Chair's 2020/21 Annual Report to Council	DOF/HOF	✓			
Review of the Effectiveness of the Audit Committee - <i>moved from September to November (and January update removed) to balance work programme</i>	DHOFC/HIA		✓		
Internal Audit and Risk:					
Head of Internal Audit Annual Report 2019/20 and Opinion	HIA	✓ (2019/20)			✓ (2020/21 Draft)
Internal Audit Progress Report 2020/21 & KPI's	HOF/HIA	✓ (& Q1 KPI)	✓ (& Q2 KPI)	✓ (& Q3 KPI)	✓ (&Q4 KPI)
Risk Management update – Strategic Risk Register (SRR)	DHOFC/HIA	✓ Covid-19 Risks	✓	✓	
Risk Management Strategy - Review - <i>moved from February to April to balance work programme</i>	DHOFC/HIA				✓
Counter Fraud and Corruption Arrangements (Policy / Procedure Updates) and training/awareness raising programme – <i>moved from November to January (and April update removed) to accommodate Statement of Accounts change in Statutory Reporting and balance work programme</i>	DHOFC/HIA			✓	
Internal Audit Charter – <i>moved to January to match draft work plan</i>	HIA	✓ (2020/21)		✓ (2021/22)	
Internal Audit work plan	HIA	✓ (2020/21)		✓ (Draft 2021/22)	

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Financial Management & Statement of Accounts:					
2019/20 Post Audit Statement of Accounts - <i>Statement of Accounts Statutory reporting and approval deadline moved to 30th November</i>	S151 Officer		✓		
Accounting Polices	DHOFC	✓ (2019/20)			✓ (2020/21)
Governance / Other:					
Annual Governance Statement including Annual Review of Effectiveness of Internal Control	DOF/HOF	✓ (Draft 2019/20)	✓ (Final – included in SoA above)		✓ (Draft 2020/21)
Annual Review of the Scheme of Delegations to Officers	MO				✓
Corporate Performance Management Framework Refresh - <i>moved from November to January</i>	CAM			✓	
Assurance Map and Governance framework Update - <i>moved from January to April to sit alongside Performance Management Framework and Risk Management Strategy</i>	HIA / DHOFC				✓
Specific External Audit Work:					
Reporting of external inspections and reviews - <i>as they arise</i>	DOF / ED'S				
External Audit's request for information on how the Audit Committee gains assurance over management processes and arrangements	HOF			✓(2020/21 accounts)	
External Audit Plan Update 2019/20 Accounts – update for Covid-19	GT	✓			

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Audit Findings Reports (Opinion on the financial statements and VFM conclusion 2019/20) <i>Statement of Accounts Statutory reporting and approval deadline moved to 30th November</i>	GT	✓ (Progress Update)	✓		
Annual Audit & Inspection Letter 2019/20 <i>Moved from November to accommodate Statement of Accounts change in Statutory Reporting</i>	GT			✓	
Specific External Audit Work:					
Annual Certification Work 2019/20	GT			✓	
External Audit Plan 2020/21 Accounts	GT			✓	

<p>Key to Lead Officers:</p> <p>S151 Officer – Officer charged with being responsible for the administrator of the council financial affairs (Chief Finance Officer)</p> <p>MO – Assistant Director of Legal & Democratic Services (Monitoring Officer)</p> <p>DOF – Director of Finance, Corporate Landlord and Corporate Performance Management (Deputy S151 Officer)</p> <p>HOF – Head of Finance</p> <p>DHOFC – Deputy Head of Finance (Corporate)</p>	<p>GT – Grant Thornton (External Audit)</p> <p>HIA – Head of Internal Audit (Mazars)</p> <p>CAM – Corporate Assurance Manager</p> <p>HICT – Head of Information, Communication and Technologies</p> <p>ED's – Executive Directors</p>
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Foreword Plan

1. Training is proposed as follows:

Training sessions have been rescheduled to accommodate the changes in the work programme arising from the Statement of Accounts statutory reporting and approval deadlines moving to November.

July 2020 - Accounting Policies and the financial statements (Statement of Accounts) and Overview of Role, Remit and Responsibilities of the Audit Committee - **Completed**

November 2020 – Statement of Accounts - **Completed**

January 2021 - Counter Fraud

April 2021 - Internal Audit, Internal Control Environment, Risk Management

Audit Committee training will also take place as and when policies and procedures are updated.

Bespoke training will be offered to all Members as requested.

2. Independent Member appointment to be scheduled.