

	Item no: 5
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SUBJECT:	CORE WORK PROGRAMME
DECISION-MAKER:	AUDIT COMMITTEE
DATE OF DECISION:	19 TH DECEMBER 2006
REPORT VERSION No:	1.0

FORWARD PLAN No:

KEY DECISION? NO

STATEMENT OF CONFIDENTIALITY

Not applicable

WARDS/COMMUNITIES AFFECTED:

None

SUMMARY

1. The purpose of this report is to enable Audit Committee to consider and agree its annual core work programme to enable it to fulfil its role in providing independent assurance to the Standards and Governance Committee on the adequacy of the risk management framework and the internal control and reporting environment.

RECOMMENDATIONS:

- (i) To consider and agree the annual work programme.

REASONS FOR REPORT RECOMMENDATIONS

2. To enable the core functions of an audit committee to be effectively and transparently discharged within the Council.

BACKGROUND

3. The scope of the Audit Committee's role is defined in its terms of reference, as approved by Full Council (15th November 2006). The Audit Committee's key role is to provide independent assurance to the Standards and Governance Committee on the adequacy of the Council's risk management framework and the internal control and reporting environment.
4. There are three significant sources of assurance available for the Audit Committee to draw on:
 - External Audit, provided by the Audit Commission;
 - Internal Audit , provided by the Council's in-house team and led by the Chief Internal Auditor; and

- Annual controls assurance statements provided by the Council's executive Directors.
5. The timing of Audit Committee meetings and the development of a core work programme should be determined to enable the Committee to draw effectively on the sources of assurance available to it.

CONSULTATION

6. The proposals in this report have been subject to consultation with officers and the Audit Commission.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

None

DETAIL

7. The suggested core work programme is detailed in Appendix 1, together with suggested timings for meetings of the Audit Committee. Further ad hoc reports may be added to the agendas, as required by the Committee or in response to any changes in legislation, codes of practice, accounting principles, etc. that the Committee needs to be made aware of.
8. A number of agenda items are subject to statutory timescales and these are clearly marked in the Appendix. As such it is essential that Audit Committee meetings are held at the stated times in these instances to ensure assurance can be provided to the Standards and Governance Committee within the prescribed timescales.
9. Current scheduled Resources Scrutiny Meetings are as follows:-
- Thurs 8th February 2007
 - Tues 10th April 2007
 - Tues 12th June 2007
 - Tues 4th September 2007
 - Tues 30th October 2007
 - Tues 18th December 2007
 - Tues 26th February 2008
 - Tues 15th April 2008

It is therefore proposed that Audit Committee dates to be considered are as follows:

- January 2007
- March 2007
- Week commencing 25th June 2007 (to be confirmed in line with S&G Committee)
- Week commencing 24th September 2007 (to be confirmed in line with S&G Committee)

- January 2008
- March 2008
- Week commencing 23rd June 2008 (to be confirmed in line with S&G Committee)
- Week commencing 22nd September 2008 (to be confirmed in line with S&G Committee)

Therefore consideration needs to be given as to whether to re-schedule the following Resources Scrutiny Panel Meetings

- Tues 12th June – move to July
- Tues 4th September – move to October, with October - move to November.

Or whether the two occasions where the meetings fall in the same month are acceptable with this being avoided in future of scheduling of meetings.

FINANCIAL/RESOURCE IMPLICATIONS

Capital

None

Revenue

None

Property

None

Other

None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

The Audit Commission Act 1998 and the Accounts and Audit Regulations 2003 require the Council to adopt Good Governance arrangements in respect of the discharge of its functions. The above arrangements are intended to meet those responsibilities.

Other Legal Implications:

None

POLICY FRAMEWORK IMPLICATIONS

None

SUPPORTING DOCUMENTATION

Appendices

1.	Suggested Audit Committee Core Work Programme
2.	

Documents In Members' Rooms

1.	None
2.	

Background Documents

Title of Background Paper(s)

Relevant Paragraph of the
Access to Information
Procedure Rules / Schedule
12A allowing document to be
Exempt/Confidential (if
applicable)

1.	None.	
2.		

Background documents available for inspection at:

REPORT OF: CHIEF INTERNAL AUDITOR

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