

Agenda

Audit and Governance Committee

Tuesday, 26 September 2017, 2.00 pm
County Hall, Worcester

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DISCLOSING INTERESTS

There are now 2 types of interests:
'Disclosable pecuniary interests' and **'other disclosable interests'**

WHAT IS A 'DISCLOSABLE PECUNIARY INTEREST' (DPI)?

- Any **employment**, office, trade or vocation carried on for profit or gain
- **Sponsorship** by a 3rd party of your member or election expenses
- Any **contract** for goods, services or works between the Council and you, a firm where you are a partner/director, or company in which you hold shares
- Interests in **land** in Worcestershire (including licence to occupy for a month or longer)
- **Shares** etc (with either a total nominal value above £25,000 or 1% of the total issued share capital) in companies with a place of business or land in Worcestershire.

NB Your DPIs include the interests of your spouse/partner as well as you

WHAT MUST I DO WITH A DPI?

- **Register** it within 28 days and
- **Declare** it where you have a DPI in a matter at a particular meeting
 - you must **not participate** and you **must withdraw**.

NB It is a criminal offence to participate in matters in which you have a DPI

WHAT ABOUT 'OTHER DISCLOSABLE INTERESTS'?

- No need to register them but
- You must **declare** them at a particular meeting where:
You/your family/person or body with whom you are associated have a **pecuniary interest** in or **close connection** with the matter under discussion.

WHAT ABOUT MEMBERSHIP OF ANOTHER AUTHORITY OR PUBLIC BODY?

You will not normally even need to declare this as an interest. The only exception is where the conflict of interest is so significant it is seen as likely to prejudice your judgement of the public interest.

DO I HAVE TO WITHDRAW IF I HAVE A DISCLOSABLE INTEREST WHICH ISN'T A DPI?

Not normally. You must withdraw only if it:

- affects your **pecuniary interests OR** relates to a **planning or regulatory** matter
- **AND** it is seen as likely to **prejudice your judgement** of the public interest.

DON'T FORGET

- If you have a disclosable interest at a meeting you must **disclose both its existence and nature** – 'as noted/recorded' is insufficient
- **Declarations must relate to specific business** on the agenda
 - General scattergun declarations are not needed and achieve little
- Breaches of most of the **DPI provisions** are now **criminal offences** which may be referred to the police which can on conviction by a court lead to fines up to £5,000 and disqualification up to 5 years
- Formal **dispensation** in respect of interests can be sought in appropriate cases.

Audit and Governance Committee

Tuesday, 26 September 2017, 2.00 pm, County Hall, Worcester

Membership: Mr N Desmond (Chairman), Mr R W Banks, Mr A J Hopkins, Mr L C R Mallett, Mr P Middlebrough, Mr C Rogers, Mrs E B Tucker and Ms R Vale

Agenda

Item No	Subject	Page No
1	Apologies and Named Substitutes	
2	Declarations of Interest	
3	Public Participation <i>Members of the public wishing to take part should notify the Director of Resources in writing or by e-mail indicating the nature and content of their proposed participation no later than 9.00am on the working day before the meeting (in this case 25 September 2017). Further details are available on the Council's website. Enquiries can be made through the telephone number/e-mail address below.</i>	
4	Confirmation of Minutes To confirm the Minutes of the meeting held on 21 July 2017 (previously circulated – pink pages)	
5	Annual Statutory Financial Statements for the year ending 31 March 2017	To follow
6	Annual Governance Statement	To follow
7	Counter Fraud Report 2016-17	1 - 10
8	Internal Audit - External Quality Assessment	11 - 22
9	Work Programme	23 - 24

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To obtain further information or a copy of this agenda contact Simon Lewis, Committee Officer on 01905 846621, slewis@worcestershire.gov.uk

All the above reports and supporting information can be accessed via the Council's website

Date of Issue: Friday, 15 September 2017

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AUDIT AND GOVERNANCE COMMITTEE 26 SEPTEMBER 2017

COUNTER FRAUD REPORT 2016/17

Recommendation

- 1. The Chief Financial Officer recommends that the Counter Fraud Report 2016/17 (attached as an appendix) be noted.**

Background

2. Members will recall that at its meeting on 22 November 2013 it was agreed that the Council's approach to preventing fraud be reported on an annual basis.
3. The attached report summarises the Council's compliance with best practice and demonstrates its continued commitment to strong counter fraud measures. It is important that the Council maintains its counter fraud response as changes to service delivery continue to evolve.

Contact Points

County Council Contact Points

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Worcestershire Hub: 01905 765765

Specific Contact Points for this report

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Supporting Information

- Appendix – Counter Fraud Report 2016/17

Background Papers

In the opinion of the proper officer (in this case the Chief Financial Officer) the following are the background papers relating to this report:

Agenda papers and Minutes of the meeting of the Audit and Governance Committee on 22 November 2013.

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September 2017

Counter Fraud Report 2016/17



Contents

Section	Page
1. Introduction.....	3
2. Background.....	3
3. CIPFA Code.....	3
4. Investigative Work 2016/17.....	4
5. Proactive Work 2016/17.....	6
6. Conclusion and Next Steps.....	7
7. Recommendation.....	6
8. Appendix 1: Position Statement against the CIPFA code as at August 2017	7

1. Introduction

1.1. The purpose of this report is to:

- Review the delivery of counter fraud work since March 2016;
- Provide information on the overall effectiveness of the Council's arrangements to counter fraud and corruption.

2. Background

- 2.1. In administering its responsibilities, Worcestershire County Council takes a zero tolerance stance against fraud, corruption and theft, both from within the Council and from external sources. The Council is committed to an effective anti-fraud and corruption culture, by promoting high ethical standards and encouraging the prevention and detection of fraudulent activities.
- 2.2. There are currently no national fraud statistics that relate just to County Councils. In January 2017 the latest Local Authority national fraud statistics reported by The European Institute for Combatting Corruption and Fraud (TEICCAF), which includes information provided by significant proportion of local authorities were that 67 cases fraud were investigated with a total value of £212m. The majority of this related to benefits, housing and council tax which are not the direct responsibility of county councils. The statistics suggest that the incidence of fraud in county councils is relatively low compared to other types of local authority.
- 2.3. Nevertheless the Council cannot be complacent and it is important that high standards of probity and its good reputation for protecting the public purse are maintained. The minimisation of losses to fraud and bribery is essential for ensuring that resources are used for their intended purpose.

3. CIPFA Code

- 3.1. CIPFA have setup a Counter Fraud Centre to promote best practice in preventing fraud and have published a voluntary Code of Practice – Managing the Risk of Fraud and Corruption. The Code has five key principles which are to:
- Acknowledge the responsibility of the governing body for countering fraud and corruption.
 - Identify the fraud and corruption risks.
 - Develop an appropriate counter fraud and corruption strategy.
 - Provide resources to implement the strategy.
 - Take action in response to fraud and corruption.
- 3.2. The Code also makes it clear that leaders of the Council have a responsibility to embed effective standards for countering fraud and corruption within the Council. Part of this process includes a statement in the annual governance statement regarding adherence to the code, which has been done.
- 3.3. There is now a voluntary assessment tool which was produced in October 2015 that Councils are able to use to assess their performance against the Code. Appendix 1 shows the Council's current position against the Code's Principles. The current level

Worcestershire County Council Internal Audit Services

of compliance with the code is satisfactory and will be further strengthened by further publicity during 2017/18, reminding staff to be aware to the risk of fraud and what to do should they suspect any fraudulent practices.

3.4. CIPFA's Code of Practice details a number of policies as a minimum requirement. These policies form the foundation for a sound anti-fraud culture and will become increasingly important in identifying and reporting potential fraud in an environment of:

- Continuing changes to service delivery e.g. commissioning of services;
- Reduced staffing;
- Changes to the control environment;
- Greater local autonomy;
- Changes to roles and responsibilities

3.5. The current status of these core policies is shown in the table below:

Worcestershire County Council
Internal Audit Services

	Policy	Date last reviewed	Action	Responsible Officer
1.	Counter fraud policy	February 2013	Currently under review	Chief Financial Officer
2.	Whistleblowing policy	December 2015	A new policy has been commissioned by Human Resources and is planned to be completed by September 2017.	Head of HR
3.	Anti-money laundering policy	Currently being reviewed and an updated policy will be report to Audit and Governance Committee in December 2017		Chief Financial Officer
4.	Anti-bribery policy	Included in Counter fraud policy.		Chief Financial Officer
5.	Anti-corruption policy	Included in Counter Fraud Policy.		Chief Financial Officer
6.	Codes of conduct and ethics	Members' – March 2017	March 2019	Monitoring Officer
		Officers' – Currently under review	A new policy has been commissioned by Human Resources and is planned to be completed by September 2017.	Head of HR
7.	Gifts and hospitality policy and register	Included in Codes of Conduct.		Monitoring Officer
8.	Pecuniary interest and conflicts of interest policies and register	Included in Codes of Conduct		Monitoring Officer
9.	Information security policy	February 2017	Next review February 2018	Corporate Information Manager
10.	Cyber security policy.	Included in ICT Policy Suite – February 2016	Next review February 2018	Enterprise Architect

4. Investigative Work 2016/17

- 4.1. The Council does not have a significant number of irregularities. However, the size and complexity of the Council means that it is inevitable that there will be a small number of irregularities to be investigated. Any significant issues arising from investigations are reported to the Audit and Governance Committee.
- 4.2. The following investigations completed by Internal Audit since the previous report:
- In 2015 there was an allegation against a company suspected of obtaining grant monies by submitting fraudulent documentation. This has been referred to the police and following their investigations passed to the Crown Prosecution Service (CPS) and we are currently awaiting the their decision.
 - An investigation was conducted into an officer working in the Development Control Team who appeared to delay reporting a conflict of interest. Prior to a disciplinary hearing taking place, the officer resigned.
- 4.3. There have also been a number of investigations undertaken by management supported by HR:
- Theft by a care worker from a service user. Reported to Police and pleaded guilty at Court.
 - Two cases where timesheets had not been completed correctly resulting in either a written warnings or the employee resigning.
 - One instance of an employee undertaking private work during work time. They were dismissed but reinstated on appeal.
- 4.4. There is one allegation currently being investigated by Internal Audit. This involves a service user receiving a Direct Payment, which may have been claimed fraudulently. We are liaising with the service and the Department for Work and Pensions.

5. Proactive Work 2016/17

- 5.1. Internal Audit has reviewed the Fraud Response Plan, which describes the action individuals should take if they suspect fraud or corruption, and no changes were necessary. The Fraud Response Plan can be found at:
http://www.worcestershire.gov.uk/info/20003/council_democracy_and_councillor_information/1076/internal_audit/2
- 5.2. The 2016/17 National Fraud Initiative (NFI) data matching exercise identified over 10,000 matches for the 'Key' Reports and recommended investigating over 3,200 matches. So far the County has investigated over 3,300 matches and testing on these has identified overpayments to care homes of just over £40,000, and overpayments to deceased Pensioners of over £10,000, which have been, or are in the process of being, recovered. This is an increase on the previous exercise where the overpayments were approximately £11,000 and £5,000 respectively. There have also been a number of Blue Badges and Concessionary Transport Passes that have been cancelled as a result of the NFI information.

6. Conclusion and Next Steps

- 6.1. The Council has a low level of detected fraud when compared with levels reported nationally. This is due to the focus on having robust controls in place to deter fraud.
- 6.2. Nonetheless, it remains essential to continue to encourage a strong anti-fraud culture both through improving the awareness of staff, members and the public and also improving the way fraud is detected. This can be demonstrated by Cabinet acknowledging the responsibility of the governing body for countering fraud and corruption. A report to the Audit and Governance Committee and Cabinet proposing an updated anti-fraud policy will be presented by the Chief Financial Officer in due course. This will provide an opportunity for the Council to confirm its commitment to protecting the public purse and a platform for further publicity.
- 6.3. Internal Audit will continue to review individual fraud risk areas when preparing audit plans, undertake special investigations where appropriate and support the Chief Financial Officer in reviewing the Anti-Fraud and Corruption Strategy.

7. Recommendations

- 7.1. The Audit and Governance Committee are asked to note the report.

Appendix 1: Position Statement against the Principles of the CIPFA Code as at August 2017.

Principle	Position	Proposed Action	Target Date	Responsibility
1. Acknowledge the responsibility of the governing body for countering fraud and corruption	The Chief Financial Officer is currently reviewing the Anti-fraud and corruption strategy.	None	September 2017	Chief Financial Officer
2. Identify the fraud and corruption risks	The Risk Management strategy now makes reference to identifying fraud and corruption risks.	None	Complete	Corporate Risk Management Group
3. Develop an appropriate counter fraud and corruption strategy	The Chief Financial Officer is currently reviewing the Anti-fraud and corruption strategy.	None	Complete	Internal Audit
4. Provide resources to implement the strategy	The internal audit plan includes provision for investigations and for pro-active work.	No further action.		
5. Take action in response to fraud and corruption.	Where this has been identified it has been investigated and reported to the police/action fraud.		On going	Internal Audit

AUDIT AND GOVERNANCE COMMITTEE

26 SEPTEMBER 2017

INTERNAL AUDIT – EXTERNAL QUALITY ASSESSMENT

Recommendations

- 1. The Chief Financial Officer recommends that the arrangements for an external quality assessment of the internal audit service are noted.**

Background

2. The Committee will be aware that internal audit within the public sector is governed by the Public Sector Internal Audit Standards (PSAIS) which, although they have been in place since 2013, were significantly updated from April 2017.
3. The internal audit service, which is provided by Warwickshire County Council, is required periodically to have an External Quality Assessment to assess compliance with PSIAS. Arrangements for an assessment have now been finalised and it will take place during February 2018. Attached is a draft report to Warwickshire County Council's audit committee providing more information about the assessment.
4. The Section 151 officer(s) and Chair of this Committee will be interviewed as part of the assessment and in due course the outcome of the exercise will be reported to the Committee.
5. The Committee is asked to note the arrangements for the assessment.

Contact Points

County Council Contact Points

County Council: 01905 763763

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Specific Contact Points for this report

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Supporting Information

- Appendix 1- Report to Warwickshire County Council's Audit and Standards Committee

Background Papers

In the opinion of the proper officer (in this case the Chief Financial Officer) there are no background papers relating to the subject matter of this report.

Audit & Standards Committee

6 September 2017

Internal Audit – External Quality Assessment

Recommendation

That the Committee notes the appointment of Gateway Assure Limited to undertake an external quality assessment of internal audit during 2017/18 in accordance with the Public Sector Internal Audit Standards.

1 Background

- 1.1 Internal audit within the public sector is governed by the Public Sector Internal Audit standards (PSAIS) which have been in place since 2013 but were significantly updated from April 2017. Compliance with the standards, which build upon the Institute of Internal Auditors global standards, are mandatory for all principal local authorities.
- 1.2 PSIAS aims to promote continued improvement in the professionalism, quality and effectiveness of internal audit services and a key element of this is to require audit services to have a periodic external assessment of compliance with the standards once every five years as part of the internal audit quality management programme.
- 1.3 The assessments aim to
 - Identify what internal audit are doing well
 - Support continuous improvement
 - Emphasise and enhance the standing of internal audit
- 1.4 The assessment will cover all of the service's clients consequently this report and the outcome of the EQA will also be shared with the audit committees of those clients.
- 1.5 This report seeks the Committee's endorsement of the arrangements for an EQA during Quarter 4 2017/2018.

2.0 Approach

- 2.1 PSIAS requires that the assessment team can demonstrate competence in two areas: the professional practice of internal auditing and the external assessment process. In addition, the assessor must not have either an actual

or perceived conflict of interest and must not be part of, or under the control of, the organisation to which the internal audit activity belongs.

- 2.2 Proposals have been received from three organisations who meet these criteria all having very experienced assessors who have conducted a number of EQAs.
- 2.3 All three proposals unsurprisingly adopt a similar approach involving:
- Reviewing a self-assessment and background information provided by the head of audit. This will include review of the Audit Charter, terms of reference for the Committee, audit manual, job descriptions, audit committee papers.
 - Discussion with key stakeholders including audit committee chairs, chief financial officers and customers. This may be by face to face interviews, by telephone or by electronic survey depending on the availability and number of people to be interviewed which will be determined by the assessor following the initial review of documentation.
 - Detailed review of a sample of audit “files” to give an in-depth view of quality and performance of internal auditors.
 - An “exit” meeting with the head of audit and project sponsor to discuss interim findings.
 - Production and discussion with the head of audit and project sponsor of a draft report.
 - Presentation of the findings to the Committee(s).
- 2.4 Similarly all three proposals demonstrate a high level of practical and theoretical knowledge and experience of internal audit and all are well qualified to undertake the work.
- 2.5 Since the proposals are similar in terms of approach and assessor expertise, officers have accepted the lowest priced proposal which is from Gateway Assure Limited. The assessor will be a very experienced ex-head of internal audit at a county council who has also been a national partner for internal audit at a number of accountancy / audit practices and professor of internal audit at a leading academic provider of training and research to the internal audit and risk management professions. He has personally conducted over 20 EQAs in both the private and public sectors. The assessor will be one site for a week.
- 2.6 PSIAS also requires that a project sponsor is agreed between the assessor and the head of audit. It is recommended that the Head of Law and Governance is the project sponsor.
- 2.7 The Committee will appreciate that preparation for such an intensive and important process requires good preparation. This work is being supported by an experienced EQA assessor but to ensure no conflict of interests he will play no part in the assessment.
- 2.8 The Committee will recall that to comply with changes to the PSIAS from April 2017 the format of the 2017/8 audit plan and the content of the Audit Charter

have been updated and further work is in progress to, for example, update the audit manual and self-assessment checklist. A high level assessment by the consultant of the level of compliance that will be achieved, which shows that the service is well placed for a good outcome, is attached (Appendix A). In summary the main themes are to stabilise the staffing structure, improve consistency and continue to work on focussing plans and audits on key risks. The Committee will note that there are also a number of topics which are challenging for all audit services and which are commonly flagged as areas for improvement during assessments. We will of course continue to work on these.

3.0 Timescales associated with the decision and next steps

- 3.1 This report will be shared with the audit committees of our other clients at their September meetings.

Background papers

1. None

	Name	Contact Information
Report Author	Garry Rollason	01926 412679
Head of Service	Sarah Duxbury	01926 412090
Strategic Director	David Carter	01926 412564
Portfolio Holder	Cllr Kam Kaur	01926 632679

The report was circulated to the following members prior to publication:

Local Member(s): Not applicable

Other members: Not applicable

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APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
	Mission Statement & Definition of Internal Auditing				
Ref	Code of Ethics				
1	Integrity				
2	Objectivity				
3	Confidentiality				
4	Competence				
Ref	Attribute Standards				
1000	Purpose, Authority and Responsibility				
1010	Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter (per 2017 IPPF)				Audit Charter up-dated in March 2017
1100	Independence and Objectivity				
1110	Organizational Independence				
1111	Direct Interaction with the Board				
1112	CAE roles beyond Internal Audit				
1120	Individual Objectivity				
1130	Impairments to Independence or Objectivity				

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
1200	Proficiency and Due Professional Care (The sum of <i>Standards</i> 1210-1230)				
1210	Proficiency, including trends and emerging issues				Competency and skills requirements currently being refreshed.
1220	Due Professional Care				Plans are increasingly focusing on the more complex, strategic value adding audits and advisory assignments. Need to ensure that auditors have the appropriate skills to deliver these audits and add value. Links to 1210 and 2030.
1230	Continuing Professional Development				See comments alongside 1210
1300	Quality Assurance and Improvement Programme, including board oversight therein				Work underway to generally review and strengthen processes and to improve compliance
1310	Requirements of the Quality Assurance and Improvement Programme				See comments alongside 1300
1311	Internal Assessments				Updated early 2017
1312	External Assessments				Planned for Q4 2017/18
1320	Reporting on the Quality Assurance and Improvement Programme				Up-date provided in Q2 2017/18 via this analysis
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing				n/a

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
1322	Disclosure of Non-conformance				
Ref	Performance Standards				
2000	Managing the Internal Audit Activity (to ensure it adds value), including offering suggestions to enhance GRC				
2010	Planning with links to strategies, objectives and risks				Format of plans up-graded for 2017/18 to demonstrate links to strategic objectives and key risks
2020	Communication and Approval				
2030	Resource Management				Challenging because of vacancies, long term sickness and maternity leave. Work is underway to implement a more resilient structure but may not be fully embedded before EQA.
2040	Policies and Procedures				The audit manual will be up-dated for the new standards including work with the audit team around greater consistency in use of electronic working papers system.
2050	Coordination and reliance				This is an evolving field and is often an area identified in EQA reviews. Some work has already been done on linking with other assurance providers but further work needed at some clients to get a "joined up" assurance picture so some risk this will be highlighted.
2060	Reporting to Senior Management and the Board including conformance with the Code of Ethics &				

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
	Standards				
2070	External Service Provider and Organizational Responsibility for Internal Audit				
2100	Nature of Work – to evaluate GRC using a systematic disciplined and risk based approach that offers new insights and considers future impact				An area where there is often room for improvement. Work is ongoing to ensure that plans and audits concentrate on key risks.
2110	Governance including Strategic & Operational areas and Risk Management and controls				An area where there is often room for improvement which will be further developed when preparing 2018/19 plans.
2120	Risk Management				An area where there is often room for improvement which will be further developed when preparing 2018/19 plans.
2130	Control				
2200	Engagement Planning including assignment plans, linking to strategies, objectives and risks				The majority of assignments have an engagement planning document but some more work to be done on the quality and consistency of these documents
2201	Planning Considerations linking to strategies and objectives				
2210	Engagement Objectives, including evaluation criteria				An area the IIA have generally highlighted that needs strengthening – e.g. by what criteria is efficiency and effectiveness judged? The EQA could highlight further

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
					improvements needed
2220	Engagement Scope				
2230	Engagement Resource Allocation				
2240	Engagement Work Programme				
2300	Performing the Engagement (The sum of Standards 2300-2340)				
2310	Identifying Information				
2320	Analysis and Evaluation				Robust root cause analysis is an evolving area that needs to be better understood and implemented within the team. Links to 2340 and 2410.
2330	Documenting Information – sufficient, reliable, relevant and useful to support results and conclusions				
2340	Engagement Supervision				Has been challenging for the audit management team, given significant staffing issues but work is underway to increase management capacity.
2400	Communicating Results				
2410	Criteria for Communicating – to include objectives, scope and results as well as recommendations and/or action plans				An important area to ensure less repeat findings. Are audits really concentrating on key controls and is each clients' risk appetite clear.
2420	Quality of Communications				

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
2421	Errors and Omissions				
2430	Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'				
2431	Engagement Disclosure of Non-conformance				
2440	Disseminating Results				
2450	Overall Opinions to include strategies, objectives and risks that is supported by sufficient information				An area to look at as we approach the 2018/19 planning cycle to ensure we have appropriate coverage and are making the most of existing assurances
2500	Monitoring Progress				
2600	Resolution of Senior Managements Acceptance of Risks				

AUDIT AND GOVERNANCE COMMITTEE
26 SEPTEMBER 2017**WORK PROGRAMME**

Recommendation

- 1. The Committee is asked to note its future work programme and consider whether there are any matters it would wish to be incorporated.**

Work Programme**8 December 2017**

External Audit Progress Report – Annual Statutory Financial Statements for the year ending 31 March 2018

An analysis of the difficulties experienced with the Annual Statutory Financial Statements for the year ending 31 March 2017

Internal Audit Progress Report 2017/18

External Audit Letter 2016/17

Corporate Risk Report

16 March 2018

Internal Audit Progress Report 2017/18

External Audit Plan 2017/18

External Auditor's Report

26 July 2018

Annual Statutory Financial Statements for the year ending 31 March 2018

Annual Governance Statement

Internal Audit and Delegated Service Annual Report 2017/18

Internal Audit Risk Assessment and Plan 2018/19

Corporate Risk Report

21 September 2018

Internal Audit Progress Report 2017/18

Counter Fraud Report

External Quality Assessment

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Background Papers

In the opinion of the proper officer (in this case the Director of Commercial and Change) the following are the background papers relating to the subject matter of this report:

Agenda and Minutes of this Committee from December 2005 onwards