

## **AUDIT AND ACCOUNTS COMMITTEE FORWARD AGENDA PLAN**

<b>MEETING DATE REPORT DEADLINES AND REPORT TITLES</b>	<b>Frequency of report</b>	<b>Corporate/Service Director /external officer responsible</b>	<b>Report author</b>
<b>25<sup>th</sup> NOVEMBER 2014</b>			
<b>Deadline for reports: 11.30 a.m. Wednesday 12<sup>th</sup> November 2014</b>			
Minute Log Update to include from Sarah Heywood on forecast outturn position on CYP Trading Units	Each meeting	Democratic Services	Rob Sanderson
External Audit - Annual Audit Letter 2013/14 Audit	Annual	PWC	Julian Rickett / Charlotte Kennedy (PWC)
The Council's Assurance Framework: Update on Assurances Received  <b>Note this report is now to be considered at the January meeting</b>	Agreed at July 2013 meeting this would revert back to twice a year –(November March)	Head of Audit and Risk Management	J Idle
Detailed Plan of Value for Money reviews to be completed within 2014/15.	One Off	Interim Head of Audit and Risk Management	J Idle

Internal Audit Progress Report (Including Progress of Implementation of Management Actions) to include update on Safe Recruiting  <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>  <i>To include Keith Grimwade to answer questions on Safe Recruiting in Schools. Chairwoman of Children and Young People's Committee Councillor Whitehead also to be invited</i>	Each meeting	Head of Audit and Risk Management	J Idle
Integrated Resources and Performance Report	Each Cycle would always be one that had already been through General Purposes Committee	Chief Finance Manager	C Malyon / P Emmett
<b>20<sup>th</sup> JANUARY 2015</b> <b>Deadline for reports: 10 .30 a.m. Wednesday 7<sup>th</sup> January 2015</b>			
Minute Log Update to include assurance update from Paul Tysoe that all pension transactions to the Pension Fund were processed through the bank account and that the County Council was paying contributions on time	Each meeting	Democratic Services	Rob Sanderson
Cambridgeshire County Council External Audit Plan 2014-15 to include cover sheet with recommendations on what Auditors wish the Audit and Accounts Committee to agree	External Audit PWC	Julian Rickett / Charlotte Kennedy (PWC)	Charlotte Kennedy (PWC)
Annual Certification Report on those charged with Governance (Grants) to include cover sheet with recommendation on what Audit and Accounts Committee should be doing with report	Once a year	Julian Rickett / Charlotte Kennedy (PWC)	Charlotte Kennedy

The Council's Assurance Framework: Update on Assurances Received <b>Note this report was deferred to the January meeting</b>	Agreed at July 2013 meeting this would revert back to twice a year –(November March)	Head of Audit and Risk Management	J Idle
Improvement Plan in relation to producing the Annual Accounts earlier for 2015	One off	Chief Finance Officer	C Malyon / C Yates
Integrated Resources and Performance Report	Each Cycle would always be one that had already been through General Purposes Committee	Chief Finance Officer	C Malyon / P Emmett
Internal Audit Progress Report (Including Progress of Implementation of Management Actions)  <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Internal Audit Report on the Progress of Implementation of Management Actions	Interim Head of Audit and Risk Management	J Idle
Risk Updates Report		Corporate Risk Manager	J Idle
<b>17<sup>TH</sup> MARCH 2015</b>			
Minute Log to include update from Hazel Belchamber on Education Capital Funding of schools			
The Council's Assurance Framework: Update on Assurances Received	Agreed at July 2013	Interim Head of Audit and	J Idle

	meeting this would revert back to twice a year –(November March)	Risk Management	
Internal Audit Plan 2014/15	Annual	Interim Head of Audit and Risk Management	J Idle
Risk Updates Report		Corporate Risk Manager	J Idle
Internal Audit Progress Report (Including Progress of Implementation of Management Actions)  <i>Relevant officers to attend the Committee to be invited by J Idle where management actions have gone beyond the next agreed target date</i>	Internal Audit Report on the Progress of Implementation of Management Actions	Interim Head of Audit and Risk Management	J Idle
Delayed Transfers Of Care Update Report  Note: this 12 month update was requested at the June 2014 Committee. At the September meeting there was a request to move it back from June to March. Future updates if required would be decided at the 2015 meeting.	One off ?	Head of Service Development (Older People)	Richard O' Driscoll
Update on the Leases and PPE Process	requested at the September meeting when agreeing the Final Statement of Accounts	Chief Finance Officer	C Malyon / C Yates
Integrated Resources and Performance Report	Each Cycle would always be one that had already been through General Purposes Cttee	Chief Finance Officer	C Malyon / P Emmett

<b>JUNE 2015</b>			
Minute Log Update	Each meeting	Democratic Services	Rob Sanderson
Annual Governance Statement	Annual	Interim Head of Audit and Risk Management	J Idle
Annual Risk Management Report	Annual	Corporate Risk Manager	J Idle
Integrated Resources and Performance Report	Each Cycle would always be one that had already been through General Purposes Committee	Chief Finance Officer	C Malyon / P Emmett
<b>JULY 2014</b>			
<b>Deadline for reports</b>			
Minute Log Update			
ISA 260 External Audit Report			

Draft Statement of Accounts: 2014-15	Annual		
LGSS Draft Accounts (for information only)	Annual		
Code of Corporate Governance - updated document	Annual	Interim Head of Audit and Risk Management	J Idle
Integrated Resources and Performance Report			
<b>SEPTEMBER 2015</b>			
Minute Log Update	Each meeting	Democratic Services	Rob Sanderson
Accounts: <ul style="list-style-type: none"> <li>Revised Statement of Accounts</li> <li>ISA 260 Report and Letter of Representation and ISA 260 Report – Pension Fund</li> </ul>	Annual	Chief Finance Officer / Strategic Finance Manager / Group Accountant  PWC	Chris Malyon / Ian Smith / Chris Yates  Julian Rickett / Charlotte Kennedy
Internal Audit Progress Report (Including Progress of Implementation of Management Actions)	Internal Audit Report on the Progress of Implementation of Management Actions – normally twice a year /	Interim Head of Audit and Risk Management	J Idle
Risk Updates Report	Regular	Interim Head of Audit and Risk Management	J Idle

Notes

Risk Management Update reports to March, June, September and January.  
The June report will also be the Annual Risk Management Report

2015 cycle will be:

- Jan, following SMT November review of corp risk
- March, following SMT February
- June following SMT May review
- September, following SMT August review

Update 13<sup>th</sup> November 2014 – There may need to be further updates to be suggested by officers at the meeting