**Durham County Council Audit Committee - Reporting Forward Plan 2013-14**

| | Agenda Items linked to Terms of Reference | Ref | Induction Training 30 May 2013 | 31 May | 27 June | 29 July | 30 Sept | 28 Nov | 28 Feb | May 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Authority** | | | | | | | | | |
| 1 | To report on its work to Full Council | 2.1 | | X | | | | X | | |
| | **Governance Arrangements** | | | | | | | | | |
| 2 | To review and endorse the Council's Code of Corporate Governance | 4.1.1 | | | | | | X | | |
| 3 | To review how the AC's work integrates with the wider performance management framework and standards compliance by consideration of the Council's assurance framework | 4.1.2 | X | | | | | | | X |
| 4 | To understand the role of overview and scrutiny committee in relation to the review of performance and the assurance it provides on the effectiveness of the councils governance arrangements | 4.1.3 | X | | | | | | | |
| 5 | To approve proposals for the production of the Annual Governance Statement | 4.1.4. | | | | | | | X | |
| 6 | To review the effectiveness of the Internal Audit Service | 4.1.5 | | | X | | | | | |
| 7 | To approve the draft annual governance statement | 4.1.6 | | | X | | | | | |
| 8 | To approve the final annual governance statement | 4.1.7. | | | | | X | | | |
| 9 | To **approve** and monitor the AGS Action Plan | 4.1.8 | | | | | X | | | |
| 10 | To approve and **monitor** the AGS Action Plan | 4.1.8 | | | | | | X | X | X |
| 11 | To review and endorse the Council's risk management strategy and policy | 4.1.9 | | | | | | | | X |
| 12 | To maintain an understanding of the risk management process and the key risks facing the Council | 4.1.10 | | X | | X | | X | X | X |
| 13 | To review regular reports from CRMG to gain assurance that the Council is monitoring and managing its risks effectively | 4.1.11 | | X | | X | | X | X | X |
| 14 | To seek further assurance from service managers that risks are being effectively managed as considered necessary | 4.1.12 | | | X | | | | | |
| 15 | To seek assurance on the effectiveness of the operation of the risk management framework | 4.1.13 | | X | | X | | X | X | X |
| | **Control Environment** | | | | | | | | | |
| 16 | To maintain an understanding of key council policies and procedures which seek to provide effective control over the conduct of council business, the safeguarding of assets and the timely production of accurate and complete financial information and to seek assurance that there are adequate arrangements in place to ensure that these are being adhered to. These should include:<br>Contract procedures rules<br>Financial Procedure Rules<br>Scheme of delegation<br>Codes of Conduct for officers and members | 4.1.14 | | | X | | | | X | |
| 17 | To maintain an understanding of the Council's performance management framework | 4.1.15 | | | | | X | | | |
| 18 | To review the effectiveness of the Councils' Counter Fraud and Corruption Strategy | 4.1.16 | | | X | | | X | | |
| 19 | To review the effectiveness of the Council's Anti Money laundering policy | 4.1.17 | | | | | | | | X |

| | Agenda Items linked to Terms of Reference | Ref | Induction Training 30 May 2013 | 31 May | 27 June | 29 July | 30 Sept | 28 Nov | 28 Feb | May 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| 20 | To review the effectiveness of the Council's Whistle Blowing Policy | 4.1.18 | | | | | | X | | |
| 21 | To approve the Internal Audit Charter ( Audit Strategy and Terms of Reference) | 4.1.19 | | | | | | X | | |
| 22 | To maintain an understanding of the Internal Audit Process and how this relates to risk management | 4.1.20 | | | | | | X | | |
| 23 | To endorse and provide challenge to proposed Annual Internal Audit Plans | 4.1.21 | | | X | | | | | |
| 24 | To review the effectiveness of Internal Audit by reviewing regular progress reports on its work and performance | 4.1.22 | | | | | X | X | X | X |
| 25 | To review the effectiveness of external audit, including consideration of any potential conflicts of interest | 4.1.23 | | | | | | | | X |
| 26 | To review the HIA's annual report | 4.1.24 | | | X | | | | | |
| 27 | To maintain an understanding of the role of external audit and its relationship with Internal Audit | 4.1.25 | X | | | | | | | |
| 28 | To maintain an understanding of the role of other key providers of assurance identified in the Council's assurance framework and ensure adequate arrangements are in place for reviewing the reliability and effectiveness of those assurance providers and for addressing any control weakness or improvements that they may identify | 4.1.26 | | | | | X | X | X | X |
| 29 | To review external audit reports and the Annual Audit Letter | 4.1.27 | | X | | | X | X | X | X |
| 30 | To monitor progress made by management in response to both internal and external audit findings and recommendations | 4.1.28 | | X | | | X | X | X | X |
| 31 | To review the scope and depth of external audit work as set out in their annual plans | 4.1.29 | | X | | | | | X | |
| 32 | Within available resources, to be able to request specific pieces of work from Internal and External Audit | 4.1.30 | | | | | | | | |
| | **STATEMENT OF ACCOUNTS** | | | | | | | | | |
| 33 | To maintain an understanding of the Budget and Policy Framework as set out in the Council's Constitution | 4.2.1 | | | | | X | | | |
| 34 | To maintain an understanding of the budget procedures as set out in Finance Procedure Rules and Financial Management Standards | 4.2.2 | | | | | X | | | |
| 35 | To maintain an understanding of internal and external reporting requirements | 4.2.3 | X | | | X | X | | | |
| 36 | To approve accounting policies, the approach to accounting estimates and the 'going concern assertion' | 4.2.4 | | | | | | | | X |
| 37 | Review of un-audited accounts | 4.2.5 | | | | X | | | | |
| 38 | Review of Annual Outturn Report and consider how this might impact on the draft accounts | 4.2.6 | | | | X | | | | |
| 39 | To approve final audited statement of accounts | 4.2.7 | | | | | X | | | |
| | **Programme of Work** | | | | | | | | | |
| 40 | Annual Programme of work to be agreed cross referenced to TOR | 6.1 | | | X | | | | | |
| | **Performance and Review** | | | | | | | | | |
| 41 | Annual self-assessment of effectiveness | 7.1 | | | | | | | X | |