

AUDIT COMMITTEE DEVELOPMENT PLAN

1. Executive Summary

- 1.1 This report provides a progress update in respect of the Audit Committee Development Plan action points. The plan is a rolling document and is underpinned by effectiveness session activity.
- 1.2 A number of action points were completed by September deadline and as agreed by the committee these have been removed from the plan. Similarly action points with Quarter 3 deadlines and which are showing as complete will also be removed from the plan subject to member agreement.
- 1.3 A number of new action points were identified during the Committee's September 2015 effectiveness session and these have been added to the development and are noted below.
1. **Agenda Management:** Review Audit Committee terms of reference and ensure work-plan aligns to requirements. Ensure Internal Audit reports are given sufficient profile within the agenda and where possible feature early in the agenda.
 2. **Report Review Forum:** To aid committee effectiveness and manage business, members agreed that an arrangement be introduced which will provide members with the opportunity to discuss issues in detail with colleagues and the Chief Internal Auditor prior to the formal meeting of the Committee. The detail will be developed over the next few months however it is proposed that these sessions will be introduced for 16/17 Audit Plan and will be on-line via micro-soft lync.
 3. **Member Feedback / Questions:** Consideration to a protocol where members have a series of questions for officers and where these are known in advance, that these are submitted prior to the meeting to allow officers to consider responses and provide any relevant information.
 4. **Sharepoint Overview:** Internal Audit has developed a share point site which will be accessible to Committee Members. This is an electronic repository for all Internal Audit Reports. An overview session for members will be arranged for the March Effectiveness session.
- 1.4 An action point in relation to developing links between Audit and Scrutiny has been rescheduled for March 2016. Work is in progress and discussions are taking place at officer level and between respective Chairs. Appendix 1 details the Audit Committee Development Plan.

2. RECOMMENDATIONS

- 2.1 1) Members to note report and updated of 15/16 Audit Committee development plan.
- 2) Members to approve removal of actions points showing as complete.

3 CONCLUSION

- 3.1 The Audit Committee development plan is a working document and is underpinned by effectiveness session activity. All current action points are either complete, on track or not scheduled.

4. IMPLICATIONS

- 4.1 Policy –.None
- 4.2 Financial – None directly however potential resource implication of additional internal audit work which may be offset by reduced external audit fee.
- 4.3 Personnel – None
- 4.4 Equal Opportunities – None
- 4.5 Legal – None.
- 4.6 Risk – None
- 4.7 Customer Service – None.

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Appendix 1- Audit Committee Development Plan