Appendix 2 – Audit Committee Development Plan

No.	Issue arising	Proposed action	Lead responsibility	By (date):	Comment
Role of Audit Committee					
1.	Lack of clarity about sources of assurance and the respective roles of the Audit Committee and Performance Review and Scrutiny Committee	• Development of protocols for forwarding /co-ordinating Audit reports to PRS for Outcome scrutiny work	Chair of Audit Committee Chair of Performance Review and Scrutiny Committee	Revised to 31 March 2016	Complete See appendix 1 – Managing Links With Scrutiny
2.	Managing Business: 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 days business	Chair of Audit Committee	31 March 2016	Complete
Audit Committee Effectiveness					
3.	Using CIPFA practical guidance for audit committees	• Hold Regular Effectiveness sessions during 16/17	Chair of the AC, but facilitated by Vice Chair /Grant Thornton	31 March 2017	On Track
4.	Increasing the impact of the audit committee, and the understanding of the role the committee plays in the internal control framework	• Chair to present Annual Report to the Council November 2015	Chair of the AC	30 November 2016	On Track
5.	To aid committee effectiveness and manage business members agreed that a review forum be introduced.	• Develop protocol and timetable. Ensure all committee members have access to Microsoft Lync and an appropriate overview of the functionality is provided. To be introduced for the 16/17 Audit Plan	Chief Internal Auditor	31 March 2016	On Track

No.	Issue arising	Proposed action	Lead responsibility	By (date):	Comment
6.	Effectiveness: Advance question protocol.	• 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	Governance and Law Manager	31 March 2016	On Track
Delivering impact					
7.	Sharepoint Overview	• Deliver Sharepoint overview session for members	Chief Internal Auditor	31 March 2016 Rescheduled June 2017	Off Track
8.	Ensuring that the Audit Committee can comment on the scope and coverage of internal audit to meet their assurance requirements	• IA to prepare indicative 2017-18 annual audit plan for December audit committee meeting, to ensure that Audit Committee members have the opportunity to comment on the plan.	Chief Internal Auditor	December 2016	On Track