



Pwyllgor Archwilio Comisiwn y Cynulliad Assembly Commission Audit Committee

Forward Work Programme 2013-14

AUTUMN MEETING – 7 November 2013

Internal Audit

- consider progress report on emerging findings from Internal Audit
- provide assurance that the internal audit practices are in compliance with Public Sector Internal Audit Standards
- assess the effectiveness of action taken to date in response to Internal Audit findings
- consider latest Internal Audit reports

External Audit

- consider the proposed External Audit strategy for the current year's accounts and advise as to the ability of the Assembly Commission to accommodate the strategy
- External Audit Management Letter: consider any emerging findings from the current interim / in-year work of External Audit, and External Audit's approach to their work; and advise the Accounting Officer of any issues that need to be addressed during the remainder of the year
- consider latest External Audit reports and actions taken in implementing recommendations
- consider any residual actions arising from the previous year's work of both internal and external audit and comment on any associated risks

Assembly Commission Governance

- budget update
- consider the Corporate Risks Report
- critical examination of one identified risk

Other Items

- departures summary
- updated Forward Work Programme (to note)

Private session

- consider the effectiveness of the Committee's relationship with external audit

WINTER MEETING – 3 February 2014

Internal Audit

- review progress of Internal Audit reviews against plan
- consider the proposed Internal Audit strategy for the next financial year together with the periodic work plan submitted by the internal auditor and provide advice as to whether it is likely to be effective in delivering the assurances required by the Assembly Commission
- consider Internal Audit reports presented
- consider update on actions taken in implementing recommendations

Finance

- Budget update

External Audit

- consider latest External Audit reports and actions taken in implementing recommendations
- re-visit emerging findings from auditors and review actions in response to the External Audit management letter; providing assurance or otherwise to the Principle Accounting Officer as to the effectiveness of those actions

Assembly Commission Governance

- consider the Corporate Risks Report
- critical examination of one identified risk
- consider areas in which the Committee will particularly promote cooperation between auditors and other review bodies in the coming year and advise on how this might promote best practice within the Assembly Commission
- seek the opinion of external audit regarding the effectiveness of the Committee
- consider the Committee's own effectiveness in its work including any identified training needs
- discuss issues in preparation of an annual report

- review the committee's terms of reference

Other Items

- departures summary
- updated Forward Work Programme (to note)

Private session

- consider the effectiveness of the Committee's relationship with internal audit

SPRING MEETING – 7 April 2014

Internal Audit

- review progress of Internal Audit reviews
- consider Internal Audit's outline audit plan for 2014-15
- consider latest Internal Audit reports and actions taken in implementing recommendations

Finance

- budget update

External Audit

- results of Interim External Audit

Commission Governance including risk management

- advise on the content of the draft Governance Statement for 2013-14
- consider the Corporate Risks Report
- critical examination of one identified risk

Other Items

- agree the Committee's annual report to the Commission and Accounting Officer
- departures summary
- updated Forward Work Programme (to note)

Private session

- consider the effectiveness of the Committee's relationship with the Accounting Officer and Assembly officials

EARLY SUMMER MEETING – 9 June 2014

Internal Audit

- review progress of Internal Audit reviews
- approve detailed Internal Audit Plan for 2014-15
- consider Internal Audit opinion for the 2013-14
- review update on progress on recommendations and actions arising from Internal Audit reports
- consider latest Internal Audit reports (if appropriate)

Annual Accounts

- review and consider the Commission's draft Annual Report and Accounts
- review and discuss the Accounting Officer's review of effectiveness of the system of internal control in the draft Governance Statement

External Audit

- consider (emerging) External Audit opinion for the financial year 2013-14 and provide advice to the Accounting Officer regarding the submission of the draft annual report and accounts to the Commission

Commission Governance including risk management

- consider the Corporate Risks Report
- critical examination of one identified risk

Other Items

- departures summary
- updated Forward Work Programme (to note)

LATE SUMMER MEETING – 7 July 2014

Short meeting to agree financial statements and other urgent items

- consider the full financial statements
- consider final Governance Statement
- consider and provide advice on the ISA 260 Report, including results of audit of Members' expenses

