



Forward Work Programme 2016–17

SPRING MEETING – 25 April 2016

Internal Audit

- review progress of Internal Audit activity (including a review of progress on implementing recommendations)
- consider Internal Audit's outline audit plan for 2016–17
- review the Internal Audit Charter and Internal Audit's compliance with Public Sector Internal Audit Standard (PSIAS)
- consider latest Internal Audit reports

External Audit

- consider results of Interim External Audit or update report
- consider review of Joint Working Protocol
- review fraud compliance checklist

Commission Governance

- budget update
- review of accounting policies
- update on fraud and whistleblowing policies
- advise on the content of the draft Governance Statement for 2016–17
- review the overall Assurance Framework
- consider the Corporate Risks Report
- critical examination of one identified or emerging risk
- update on Fifth Assembly Transition

Other Items

- review progress of action plan following ACARAC effectiveness survey
- 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 external audit

EARLY SUMMER MEETING – 13 June 2016

Internal Audit

- review progress of Internal Audit activity (including a review of progress on implementing recommendations and actions arising from previous Internal Audit reports)
- consider Internal Audit opinion for the 2016–17
- consider Internal Audit Fraud Report
- consider latest Internal Audit reports

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 relation to the Governance Statement

External Audit

- consider (emerging) External Audit opinion for the financial year 2016–17 and provide advice to the Accounting Officer regarding the

submission of the draft Annual Report and Accounts to the Commission

- consider results of audit of Members expenses

Commission Governance

- Corporate Performance Report
- consider the Corporate Risks Report
- critical examination of one identified or emerging risk
- consider progress with actions from the Committee's effectiveness review

Other Items

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

LATE SUMMER MEETING – 11 July 2016

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
- update on Business Efficiency review

AUTUMN MEETING – 21 November 2016

Internal Audit

- review progress of Internal Audit activity (including a review of the effectiveness of action taken to date in response to audit findings)
- review HMT/other guidance for Audit and Risk Assurance Committees (Chair and Head of Internal Audit)
- 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
- consider emerging findings from the current interim/in-year work of External Audit and their 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

Commission Governance

- budget update
- Corporate Performance Report
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk
- update on replacement Finance system project
- HR/Payroll project closure report

Other Items

- departures summary
- updated Forward Work Programme to include consideration of Assembly Commission and Management Board work programmes
- consider external presentation/input
- update from the Chair on presentation of the ACARAC Annual Report to the Assembly Commission

Private session

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

WINTER MEETING – 6 February 2017

Internal Audit

- review progress of Internal Audit activity (including a review of progress on implementing recommendations)
- 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 latest Internal Audit reports

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
- Compliance checklist

Commission Governance

- budget update
- review of accounting policies
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk
- consider areas in which the Committee will particularly promote cooperation between auditors and other review bodies (other than external audit) in the coming year and advise on how this might promote best practice within the Assembly Commission

- discuss issues in preparation of the Committee's annual report to the Commission and Accounting Officer
- review the committee's terms of reference
- review the overall Assurance Framework

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 – xx April 2017

Internal Audit

- review progress of Internal Audit activity (including a review of progress on implementing recommendations)
- consider Internal Audit's outline audit plan for 2017–18
- review the Internal Audit Charter and Internal Audit's compliance with Public Sector Internal Audit Standard (PSIAS)
- consider latest Internal Audit reports

External Audit

- consider results of Interim External Audit or update report
- consider review of Joint Working Protocol
- review fraud compliance checklist

Commission Governance

- budget update
- update on fraud and whistleblowing policies

- advise on the content of the draft Governance Statement for 2016–17
- consider the Corporate Risks Report
- critical examination of one identified or emerging risk

Other Items

- review progress of action plan following ACARAC effectiveness survey
- 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 external audit