

Appendix B

Audit Committee Work Programme 2017

- (a) The approval of the Annual Internal Audit Plan
- (b) A review of the Annual Financial Statement
- (c) A review of the Audited Financial Statement and Auditor's report
- (d) The preparation of the annual report - prepared under Regulation 15 of the Local Government (Audit Committee) Regulations 2014.
- (e) A review of the Audit Committee Charter
- (f) The review of periodic internal audit reports
- (g) The review of relevant findings and recommendations of the National Oversight and Audit Commission and the response of the Chief Executive to such findings and recommendations: and take further action as appropriate.
In this context, the National Oversight and Audit Commission in its Report No.7, dated April 2016, on "Local Authority Rates Collection 2013-2014", recommended that local authorities:
 - consider the timeliness of write-offs given the scale of the variations in practice that were noted,
 - ensure that all uncollectable debt is provided for in the financial statements
 - ensure that rates on local authority owned property are treated similarly across authorities
 - provide for consistent allocation of receipts against outstanding debt, and
 - provide for a capability to age the debt outstanding in all cases.and stated "A review of the responses by Chief Executives to the above recommendations should be included in the next Annual Work Programmes of the Audit committees of Local Authorities"
- (h) Any other actions necessary to discharge our functions.