

ISLE OF ANGLESEY COUNTY COUNCIL

COMMITTEE:	COUNTY COUNCIL
DATE:	APRIL 2015
TITLE OF REPORT:	ANNUAL REPORT OF THE AUDIT COMMITTEE FOR THE MUNICIPAL YEAR 2014/15
PURPOSE OF REPORT:	FOR INFORMATION
REPORT BY:	AUDIT COMMITTEE CHAIR
ACTION:	TO RECEIVE REPORT

Introduction

The Audit Committee is a statutory Committee of the Council and has eight elected Members and two Lay Members. The role of the Audit Committee is to provide independent assurance of the adequacy of the Council's governance arrangements, the associated control environment and the adequacy of the risk management framework. The Committee is also responsible for independent scrutiny of the Authority's financial and non financial performance (to the extent that it affects the Authority's exposure to risks and weakens the control environment), and to oversee the financial reporting process and annual accounts review and approval to Council.

The Chair of the Audit Committee is Councillor Trefor Lloyd Hughes and the Vice Chair is Councillor John Griffiths.

The Committee is required under its terms of reference to prepare a report for the annual meeting of the Council on its activities for the year. This report provides the necessary report to meet this requirement.

Meetings

During the municipal year, the Committee has met fully eight times with attendance figures for meetings being provided for information at Appendix A.

The regular meetings followed the Audit Committee calendar and considered among the regular Committee business: progress reports from the internal and external auditors, the statement of accounts and the external auditor's report on the statement. The Committee also received reports on Treasury Management progress and the Treasury Management Annual Report, the corporate risk management framework and risk register, progress with the National Fraud Initiative, the Annual Governance Statement, and the Annual Report on the Prevention of Fraud and Corruption. The Committee also received specific reports concerning a review of the Building Maintenance Unit, arrangements for the Corporate Assessment, results of the Procurement Fitness Check, WAO Annual Improvement Letter, Agency Worker arrangements, progress on corporate debt collection, the Information Commissioner's report of data management, Mon Communities annual report, Counter Fraud arrangements, and the Gwynedd Pension Fund. Further details of the issues considered by the Committee are provided in the table at Appendix B.

The completion of the audited Statement of Accounts for 2013/14 was completed by the 30 September 2014 deadline and recommended by the Committee for approval by the Council. The

Committee has continued to support management in measures to strengthen the Finance function further and to ensure current progress in this area is sustainable going forward.

Annual Governance Statement

The Committee adopted an Annual Governance Statement for 2013/14 as statutorily required. The Annual Governance Statement was produced as a result of widespread consultation and review of governance processes in year. As with the 2012/13 Statement, the 2013/14 Statement was consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government.

The Annual Governance Statement continued to report some weaknesses in governance arrangements. An Action Plan has been produced in order that these weaknesses can be addressed.

The Audit Committee

The Audit Committee has worked within its terms of reference which includes the requirements of the Local Government (Wales) Measure 2011 in relation to the role of the Audit Committee in monitoring Risk Management, Governance and Internal Control within the Council.

The Committee has again this year undertaken a self-assessment of its effectiveness using a checklist derived from CIPFA's 'Audit Committees: Practical Guidance for Local Authorities,' and the outcome of this self assessment has guided the training programme and actions for the Committee. A report on the outcome of this self assessment was presented to the Audit Committee held on 09 February 2015 along with an Action Plan for continuous improvement. This action plan will be updated and progress reported back to the Committee on a regular basis during 2015-16.

Training

Members of the Audit Committee attended a series of Finance and Audit sessions in the year including sessions relating to the Statement of Accounts, Counter Fraud Arrangements, Treasury Management, Risk Management and a seminar and a workshop on the effectiveness of the Audit Committee.

Effectiveness

Audit Committee Members take their role in respect of governance and stewardship extremely seriously. They acknowledge that this is a non-political Committee and, as such, the Committee's role is to hold regulators and officers to account and to discharge the duty of regulating the risk management, governance and assurance framework within the Council.

The Committee takes reports regularly to gain assurance over key areas of activity and also completes a self-assessment on its own effectiveness. A self-assessment of the Committee's effectiveness, as described earlier, was undertaken in January 2015 to review progress in 2014/15 against the checklist based upon CIPFA best practice for Audit Committees.

Discussion at the workshop has highlighted a number of areas where further improvement can be made and an improvement action plan has been produced for consideration and ongoing monitoring by the Audit Committee in 2015/16. One area identified for improvement in 2015/16 was the need to raise the profile of the Audit Committee and to make stakeholders more aware of the important work that it undertakes.

Audit Committee Seminar

In addition to the annual Workshop self-assessment an Audit Committee Seminar was also held in December 2014 as part of the Council's improvement programme. The seminar was held to assess the effectiveness of the Audit Committee and to identify any adjustments that are worthy of consideration in respect of the Committee's Terms of Reference or activities. As a result of this

Seminar the Committee agreed to review and update its terms of reference and to recommend to Council that the name of the Committee be changed to the Audit and Governance Committee in order to highlight governance issues more, and to develop the Committee's role in engaging with external regulators other than Auditors (there being an effective level of engagement with Auditors already).

External Audit

The Council is audited externally by the Wales Audit Office (WAO) although part of the work, covering the financial aspects of the audit and some performance work is covered by PwC working to the Appointed auditor in the WAO. Regular reports from PwC have been considered by the Audit Committee and an update is considered at each meeting.

The Audit Committee has been taking regular updates from the WAO on the Performance Work Programme. The Committee has also received updates from the WAO on the Improvement Assessment Programme including Improvement Assessment Letters 1 and 2 during the year. This is an important aspect of the Committee's business to ensure that external reports are being considered, either by the Audit Committee or one of the Scrutiny Committees, and that appropriate action is being taken.

As well as updates on the Performance Work Programme, the Committee also receives updates from PwC on the financial audit work being undertaken. Updates this year have included both the workplan and timetabling of work.

Internal Audit

The Council has an in-house Internal Audit Team until 31 March 2015 managed under a contract with Baker Tilly Ltd. The Committee approved the Internal Operational Plan 2014/15 at its meeting held in April 2014. Internal Audit Operational Plan outcomes are reported by the Audit Manager to each of the Committee's regular meetings as part of the Internal Audit Progress report. Progress reports also include progress of services in implementing Internal Audit recommendations.

Reports of completed Internal Audit reviews, along with the assurance levels given, is also provided in Progress reports and builds over the year into a picture of the assessed strength of the Council's internal control framework . During this year, the Internal Audit Progress reports have contained additional information on each review undertaken, including details of the key findings arising from the work undertaken.

An overall statement on internal control is provided in the Audit Manager's annual report and in the Council's Annual Governance Statement.

Risk Management

The Local Government Measure (Wales) 2011 includes a requirement for local authorities to appoint a Committee with responsibility to review and assess the risk management, internal control and corporate governance arrangements of the Authority. The Audit Committee in its Terms of Reference is charged with fulfilling these requirements.

The Committee has continued to support the development of the Risk Management framework within the Council during the year, and consideration of Risk Management and the receiving of the Corporate Risk Register is to be a standing agenda item from 2015/16 onwards.

The Committee sees its key role in the Risk Management process as satisfying itself as to the adequacy of the structures, processes and responsibilities for identifying and managing the key risks facing the organisation.

Counter Fraud

The Audit Committee received the annual Policy for the Prevention of Fraud and Corruption: Report for 2013/14 in December 2014. The report included an update on the Council's participation in the National Fraud Initiative (NFI) however no results were published in 2013/14. The Internal Audit progress reports have also included reference to a number of referrals resulting in formal reports during the year.

The Committee also received a report detailing changes to the Council's Counter Fraud arrangements from November 2014 following the Department for Work and Pensions Single Fraud Investigation Service (SFIS) taking over responsibility for the investigation of all "benefit" fraud investigations relating to the Isle of Anglesey County Council. This resulted in one of the authority's benefit investigators transferring to the SFIS team and the other investigator being appointed to the new role of Corporate Counter Fraud Officer (CCFO) within the Internal Audit Service.

The Committee received a report from the Corporate Counter Fraud Officer in February 2015 setting out his role and initial work programme. The initial work programme presented included the first formal corporate Counter Fraud risk assessment undertaken by the Council. The Corporate Counter Fraud Officer will be presenting regular reports on the results of his work during 2015/16.

Plans for the Future

As well as its regular business, the Committee will continue its development programme, informed by the self-assessment of effectiveness and the outcome of the changes to the Council's counter fraud arrangements. This will, again, include relevant training events geared to its activities in 2015/16.

The Committee will continue to develop its role in relation to Risk Management during 2015/16 and will look to adopt a method of being able to assess the adequacy of the Council's anti-fraud and corruption arrangements on an on-going basis.

The Audit Committee's proposed future work programme is provided at Appendix C.

Chair's Remarks

The Chair would like to express his gratitude to the Committee's Members for their attendance and contribution to the work of the Committee during the year and also to those Council employees who have attended and contributed so much. The chair takes this opportunity to thank all the staff within the Finance and Internal Audit Services whose staff I have found most helpful at all times.

The Chair would take the opportunity to remind the Council of the importance of the work of the Committee which is even more relevant in the current economic situation in terms of ensuring that the Council is run in a sound manner and that value for money is being obtained.

The Committee is committed to continuing to work with Council employees in supporting continuing improvements in the Council's operations in 2015/16.

COUNCILLOR TREFOR LLOYDD HUGHES
CHAIR of AUDIT COMMITTEE

Draft 31 MARCH 2015

APPENDIX A

AUDIT COMMITTEE - MEETING ATTENDANCE - 2014-15

Members	% Eligible Attendance - Scheduled Meetings	Meeting Held on 10-04-2014	Meeting Held on 30-04-2015	Meeting Held on 22-07-2014	Meeting Held on 23-09-2014	Meeting Held on 07-11-2014	Meeting Held on 10-12-2014	Meeting Held on 09-02-2015	Meeting Held on 23-02-2015	Number of Meetings Attended
Cllr. Trefor Lloyd Hughes (Chair)	88%	YES	Apologies	YES	YES	YES	YES	YES	YES	7
Cllr. John Griffiths (Vice Chair)	100%	YES	YES	YES	YES	YES	YES	YES	YES	8
Cllr. Robert Llewelyn Jones	100%	YES	YES	YES	YES	YES	YES	YES	YES	8
Cllr. Jim Evans	50%	Apologies	YES	Apologies	YES	YES	YES	Apologies	Apologies	4
Cllr. Dafydd Rhys Thomas	38%	Apologies	Apologies	Apologies	YES	Apologies	Apologies	YES	YES	3
Cllr. Vaughen Hughes	25%	Apologies	Did not attend	Did not attend	Apologies					1
Cllr. Richard Owain Hughes	50%	Apologies	YES	Apologies	YES	Apologies	Apologies	YES	YES	4
Mrs Sharon Warnes	63%	YES	YES	YES	YES	Apologies	YES	Did not attend	Apologies	5
Mr Richard Barker	75%	YES	YES	YES	YES	Apologies	YES	Did not attend	YES	6
Cllr. Alun Mummery	100%					YES	YES	YES	YES	4
Cllr. Jeff Evans	50%	Did not attend	Did not attend	YES	YES	YES	Apologies			3
Total for Committee	66%	5	7	6	9	6	7	6	7	53

AUDIT COMMITTEE - PROGRESS ON MATTERS RAISED 2014-15**LAST UPDATED: 04 March 2015**

Ref	Meeting Date Raised	Minute Ref	Matter Raised	Action Required	Responsibility for Action	Date Action Required By	Current Status	RAG Status
1	10/04/2014	Item 3	Housing BMU - A review of the BMU arrangements from the HofS. The report was accepted by the Committee.	Head of Housing Services to include in the Tenants' Newsletter/Bulletin information regarding the costs incurred by the Council in having to repair council houses that have not been properly maintained.	Head of Service - Housing	30/04/2014	Completed	GREEN
2	10/04/2014	Item 4	Corporate Assessment - The Committee received from the DCE a visual presentation in relation to the Corporate Assessment of the Isle of Anglesey County Council to be undertaken in February 2015 as part of the Welsh Audit Office's 4 year cyclical programme of local authority corporate assessments	Deputy Chief Executive to keep the Chair and Vice-chair of the Audit Committee briefed on progress on project managing the preparations for the Corporate Assessment.	DCE		See 22/09/14 Item 12	GREEN
3	10/04/2014	Item 5	Procurement Fitness Check - A summary report on the KPMG fitness review of procurement arrangements at the Isle of Anglesey County Council was presented for the Committee's information. Members commented to the effect that they would have liked to have seen more of the detail of the KPMG report in terms of the aspects examined and the findings thereon, given that procurement is an area of interest for the Committee and is one that has been identified as in need of strengthening.	The Committee reconvene before the end of April to consider further the recommendations of the KPMG review of procurement arrangements and the response to them.	Committee	30/04/2014	Extraordinary meeting held 30/04/14 to have detailed report on Procurement Fitness Check.	GREEN
4	30/04/2014	Item 1	Extraordinary Meeting - Procurement Fitness Check - Meeting held as resolved by the meeting held on 10/04/14 to go through the Fitness Check in detail and to be presented with actions being taken to address the weaknesses identified in the report.	Head of Function (Resources) to update the Audit Committee regularly on progress on realising savings linked to developing and improving corporate procurement arrangements.	Head of Resources	Regular report to Committee	These reports have not been made to date (as at 20/01/15).	RED

5	22/07/2014	Item 3	Review of Statement of Accounts 2013-14 - The Committee reviewed the draft statement of Accounts and the draft Annual Governance Statement.	S151 Officer to provide – <ul style="list-style-type: none"> • A progress report on the project tasked with addressing the Council's debtor position and balance. • A report on the range and extent of the Council's reserve funds and balances and the rationale for them. 	S151 Officer	30/09/2014	See 23/09/14 Items 7 & 8 below	GREEN
6	22/07/2014	Item 7	Risk Management - the Committee reviewed the current Corporate Risk Register. Concern and disappointment were expressed that no demonstrable progress has been made since previous updates in terms of progressing risk management practice across the authority and questions were asked as to what are the expectations as regards entrenching risk management within the Council? There was particular concern that risk YM31 in relation to Data Protection continues to be categorised as a high risk despite being highlighted by this Committee as an area requiring immediate remedial action. It was suggested that responsibility for ensuring that this matter is addressed and resolved is assumed at corporate level	Deputy Chief Executive to provide the Audit Committee at its next meeting with a report on progress on the Information Governance Project.	DCE	30/09/2014	See 22/09/14 Item 11 below	GREEN
7	22/07/2014	Item 8	Annual Improvement Report - incorporating the External Audit evaluation of how well the Isle of Anglesey County Council delivered on its plans for improvement during 2012/13 was presented for the Committee's consideration. Mr Andy Bruce confirmed that overall the report was positive in its conclusions and bore testament to the Authority's continuing progress in most of its priority areas with the caveat regarding the challenges to be met in relation to ensuring capacity and stability in the corporate finance service and addressing weaknesses in the management of the financial ledger system.	No further action required	N/A	N/A	N/A	GREEN

8	22/07/2014	Item 9	Internal Audit Concerns - attention was drawn to the current audit concerns around risk management, information management, governance and the corporate procurement framework (section 6 of the report) as signifying a fundamental senior management weakness across several service categories to appreciate and apply policies, controls, processes and protocols as necessary or as prompted by current and/or previous audit recommendations and to disseminate that appreciation more widely to departmental staff. It was suggested that this shortcoming be brought to the attention of Senior Leadership/Management and that the Committee be provided with an update on all those areas	Deputy Chief Executive to provide the Audit Committee at its next meeting with a report in line with the resolution above along with information about senior managerial responsibilities.	DCE	30/09/2014	See 22/09/14 Item 13	GREEN
9	22/07/2014	Item 10	Agency Workers - review of Arrangements - Internal Audit presented a report which documented the conclusions of the audit review undertaken with regard to policy awareness in engaging agency/consultancy staff and the adequacy of and compliance with internal controls around their deployment.	Internal Audit Manager to provide the Committee with a further analysis of contractors and self-employed staff engaged by the Council	Audit Manager	30/09/2014	Audit Manager explained at the next meeting that the way that such staff expenditure was coded on the ledger no further breakdown was possible and that this deficiency had been highlighted in the original report.	GREEN
10	22/07/2014	Item 3	Statement of Accounts - The report of the Interim Head of Function (Resources) and Section 151 Officer incorporating the final accounts for the 2013/14 financial year was presented for the Committee's consideration. A number of matters were discussed including the position of the Gwynedd Pension Fund.	Interim Head of Function (Resources) and Section 151 Officer to arrange for the Gwynedd Pension Fund Annual Report 2013/14 to be made available to the Audit Committee's members.	S151 Officer	23/02/2015	Gwynedd pension fund manager was approached but declined to attend - Committee agreed that Portfolio Holder would provide an update at the February 2015 meeting	AMBER
11	23/09/2014	Item 7	Progress on the Collection of Debts - The report set out the key areas wherein efforts have been focussed on reducing the debtor balance and outcomes to date, the additional resources deployed where that was deemed necessary and proposed future action. Appendices A, B, and C to the report set out the overall collection rate per year for each debt type targeted.	No further action required	N/A	N/A	N/A	GREEN
12	22/09/2014	Item 8	Council Reserves and Balances - The report of the Interim Head of Function (Resources) and Section 151 Officer regarding the current position on both Revenue Reserves and Capital Reserves was presented for the Committee's consideration.	No further action required	N/A	N/A	N/A	GREEN

13	22/09/2014	Item 9	Corporate Annual Health Safety Report 2013-14 - The report provided an analysis of accidents and incidents reported during the year along with a Corporate Health and Safety Strategy and Corporate Health and Safety Responsibilities Document as at Appendix 1 of the report	Director of Sustainable Development to take steps to reinstate the register of potentially dangerous individuals.	Director of Sustainable Development	31/12/2014	Require Update from Service.	AMBER
14	22/09/2014	Item 10	Public Service Ombudsman for Wales Summary of Performance - The report of the Head of Council Business/Monitoring Officer in respect of the conclusions of the work undertaken by the Office of the Public Services Ombudsman for Wales (PSOW) during 2013/14 was presented for the Committee's consideration. The PSOW's summary report of performance was presented under Appendix 1 to the report.	No further action required	N/A	N/A	N/A	GREEN
15	22/09/2014	Item 11	Data Protection and Information Governance - The work of the Information Governance Project Board established to deliver the Action Plan formulated in response to the recommendations made by the Information Commissioner following his Office's audit of the Council in 2013 ended on 4th September, 2014. An attached Highlight Report detailed all the activities achieved during the project's lifetime. A new group – the Information Governance Board will now take over responsibility for any loose ends remaining from the Project Board and will ensure that the Council continues to monitor and improve the standard of its information governance.	No further action required	N/A	N/A	N/A	GREEN
16	22/09/2014	Item 12	Corporate Assessment - the main field work in relation to the Corporate Assessment of the Council will be undertaken in February 2015. The Authority is being supported in its preparations in targeted areas by the WLGA specifically in undertaking briefing sessions. Four sessions have been arranged for this week one of which is with the Scrutiny Committees to consider value added scrutiny. A briefing session for the Audit Committee specifically is planned with regard to the corporate assessment. Work has also been commissioned on risk management and a session is to be arranged with the Audit Committee and Scrutiny Committees jointly to clarify responsibilities with regard to risk management.	Deputy Chief Executive to provide a further update on preparations for the Corporate Assessment to the Committee's next meeting.	DCE	31/12/2014		
17	22/09/2014	Item 13	Internal Audit Concerns - The report of the Deputy Chief Executive outlining the management actions taken and progress made with regard to each area of outstanding Internal Audit concern as documented in the Internal Audit progress report to the Committee's previous meeting was presented for the Committee's consideration	No further action required	N/A	N/A	N/A	GREEN

18	10/12/2014	Item 3	Mon Communities First Progress Report and Accounts - A report by the Grants Co-Ordinator incorporating the Mön Communities First Ltd. accounts for 2013/14 along with a breakdown of the body's grant funding for 2013/14 and its budget for 2014/15 was presented for the Committee's consideration.	No further action required	N/A	N/A	N/A	GREEN
19	10/12/2014	Item 4	Risk Management - The report detailed the outcome and findings of a review of risk management policies, procedures and practice within the Authority undertaken by Caerus Consulting. The review conclusions which have been made available to the SLT, Penaethiad and the Executive were attached in full under Appendix 1 to the report. It was asked at what point does management consider it will be able to report back to the Committee that it is satisfied with the status and implementation of risk management within the Authority. In response to the Officer reply that the aim is to have a substantial corporate risk register compiled and in place by March, 2015, the Committee asked for an update for that time	Risk and Insurance Manager/Deputy Chief Executive to report back to the Audit Committee in April, 2015 on the status and implementation of the revised corporate risk register/matrix and associated risk guidance documentation.	DCE	30/04/2015	Report due April 2015 Audit Committee	AMBER
20	10/12/2014	Item 8	Revised Counter Fraud Arrangements - The report of the Internal Audit Manager outlining the revisions to counter fraud arrangements which have been put in place in response to national changes in how Housing Benefit fraud is identified, investigated and prosecuted through the establishment of a Single Fraud Investigation Service was presented for the Committee's information.	No further action required	N/A	N/A	N/A	GREEN
21	10/12/2014	Item 9	Audit Committee Seminar - the outcome of a seminar to assess the effectiveness of the Audit Committee and to identify any adjustments that are worthy of consideration in respect of the Committee's terms of reference and activities was presented for the Committee's consideration. Reference was made to practice within the Audit Committee in Gwynedd Council with regard to the establishment of work groups which meet in the interim between formal meetings of the Audit Committee and which focus on specific areas in greater detail and depth than a committee setting will allow.	Resolved to: <ul style="list-style-type: none"> Recommend to the Executive / Council the Committee name be changed to the Audit and Governance Committee. Request that the Internal Audit Manager reviews the effectiveness of the Council's arrangements for dealing with partnership working To continue to carry out the annual self-assessment of its effectiveness. 	Audit Manager	23/02/2015	Audit Committee workshop and review of Effectiveness held on 19-01-15 and attended by six members of the Committee.	GREEN
22	09/02/2015	Item 3	Audit Committee Effectiveness Review 2014/15 - a report was received summarising the outcome of the workshop held. An Action Plan was presented to the Committee and approved.	To accept the report, to note its contents and to endorse the development of the Action Plan at Appendix C in 2015/16 to address weaknesses identified.	S151 Officer	01/06/2015	Update Audit Committee with progress against action plan quarterly during 2015/16.	AMBER

23	09/02/2015	Item 4	Review of Audit Committee Terms of Reference - the Committee received a report containing the proposed draft Terms of Reference based on CIPFA guidance for Audit Committees.	To endorse the revised terms of reference as presented	Executive	01/03/2015	Terms of reference - to be approved by Executive	AMBER
24	09/02/2015	Item 5	Counter Fraud - The Committee received a report from the Counter Fraud Officer on his initial work since starting his post and his proposed schedule of work going forward.	No further action required	N/A	N/A	N/A	GREEN
25	23/02/2015	Item 3	Gwynedd Pension Fund - The Committee had requested that a report be made by the Portfolio Holder on the performance of the Gwynedd Pension Fund and on inherent liability risks for the Council.	No further action required	N/A	N/A	N/A	GREEN
26	23/02/2015	Item 5	Grants Take Up Position - the Committee discussed the number of grants available and the Council's take up of such grants. Discussion also took place on the number of grants that received a qualification from the External Auditor.	The Interim Head of Resources and Section 151 Officer to provide the Committee with a report on the grants available to the Authority and how the Authority maximises the take up of grants.	Interim Head of Resources and Section 151 Officer	01/04/2015	To provide the Committee with a report on the grants available to the Authority and how the Authority maximises the take up of grants.	AMBER
27	23/02/2015	Item 6	IA Recommendation implementation dates - the Committee expressed concern over the implementation rates reported and discussed how the Committee could best influence an improvement. The Committee agreed to signal its intent to take a more rigorous approach to implementation and to be assured that Internal Audit review results are given appropriate attention.	The Audit Committee to request the Head of Service (Economic and Community Regeneration) to attend the next meeting of the Audit Committee to account for how the situation with regard to the arrangements for the sale, billing and payment of maritime diesel had arisen and the steps being taken to address Internal Audit recommendations.	Audit Manager - contacted HofS after meeting to inform of request	01/04/2015	Hof Economic to provide report as requested.	AMBER

AUDIT COMMITTEE CALENDAR FOR MUNICIPAL YEAR 2015/16

Appendix C

	ACCOUNTS	INTERNAL AUDIT	EXTERNAL AUDIT	TREASURY MANAGEMENT	RISK MANAGEMENT	GOVERNANCE	OTHER
FEBRUARY 2016		Consider and adopt internal audit plan for year starting	Progress Report	Consideration and recommendation for approval of TM Strategy 20164/17		Audit Committee – Terms of Reference	Annual review of Audit Committee Effectiveness and Counter Fraud Arrangements Annual Report – Gwynedd Local Gov't Pension Scheme
Mid/Late APRIL 2015		IA Annual report for financial year just ended Review of Internal Audit Charter and Protocol	Consider and adopt plan for year starting Progress Report	Qtr 4 Treasury Management Report	Annual Review of Risk Management Strategy		Annual Members' Training Plan Approve Annual report of the Committee for Annual Council meeting.
MAY /JUNE 2015	Draft Statement of Accounts and Annual Governance Statement	Qtr 1 Progress Report					
JUNE/JULY 2015	Review Statement of Accounts	Progress Report	Progress Report	Treasury Management Annual Report Qtr 1 Treasury Management Report	Corporate Risk Register	Consider Governance Statement Review Code of Governance Annual Health & Safety report	
SEPTEMBER 2015	Recommend for Approval of Council the Statement of Accounts (30 Sept deadline)	Progress Report	Receive report on accounts to those charged with Governance Progress Report		Corporate Risk Register	Governance and Assurance Update Adopt Governance Statement	Annual Report on Fraud and Corruption
DECEMBER 2015		Progress Report	Receive annual letter on audit year just ended Progress Report	Qtr 2 Treasury Management Report Scrutiny of mid-year report and preparation for following year	Corporate Risk Register		