

AUDIT COMMITTEE – 25TH APRIL 2023

Report of the Director of Finance, Governance and Contracts

WORK PROGRAMME

Purpose of Report

To enable the Committee to consider its Work Programme.

Actions Requested

That the Committee considers any items that it wishes to add to or amend, in its work programme for future meetings.

Reason

To enable the Committee to identify future items of business and enable planning for future meetings to be undertaken, for example preparing reports and arranging for the attendance of officers and/or others at meetings.

Amendments since the last meeting

The Work Programme agreed at the last meeting of the Committee is attached as an appendix for the consideration of the Committee with the following amendments since the last meeting:

- Addition of training sessions - as requested at the last meeting.
- Addition of two financial Treasury Management reports (Q1 in September 2023 and Q3 in January 2024) – to conform with a new Treasury Management requirement to report TM Monitoring to Audit Committee on a quarterly basis. This became known after the last meeting.
- Switching of the Audit Accounts meeting from September 2023 to November 2023 at the request of the Finance team and agreed by the external Auditors.
- The rescheduling of Annual IT Health Check (Code of Connection) item from the Committee's meeting to be held on 25th April to the meeting scheduled on 11th July 2023 – to enable a more detailed report to be considered by the Committee.
- Addition of item titled 'CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022' for the Committee's consideration at this meeting held on 25th April 2023.
- Addition of item titled 'External Quality Assessment of Internal Audit' for a future meeting in 2026 – to remind the Committee its required to be considered on a five year cycle.

All the above amendments were agreed in consultation with the Chair of the Audit Committee prior to this meeting.

In agreement with the Committee at its last meeting, and after consultation with the Chair, the format of the Work Programme has been modified for ease of consideration.

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MEETING DATE	ISSUE	OFFICER / INVITEE	COMMENTS
25th April 2023	External Audit Progress Report and Technical Update	External Auditor (Mazars)	External Audit Business, (if required)
	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	Council's Use of Regulation of Investigatory Powers Act (RIPA)	Head of Governance & HR	<i>Standing item (every meeting)</i>
	Risk Management (Risk Register)	Head of Transformation, Strategy & Performance	<i>Standing item (every meeting)</i>
	2023/24 Internal Audit Draft Plan	Audit Manager	<i>Annually, (April meeting)</i> Internal Audit Business
	CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022	Audit Manager	<i>Requested by Audit Manager</i>
5th July 2023	Mandatory Audit Committee training	Relevant officers	<i>Before the first meeting</i>

11th July 2023	Election of Vice-chair	n/a	<i>Annually (1st meeting of new council year)</i>
	Annual IT Health Check (Code of Connection) -EXEMPT	Director of Customer Experience / Information Technology Delivery Manager	<i>Annually, (April meeting)</i>
	External Audit Progress Report and Technical Update	External Auditor (Mazars)	External Audit Business, (if required) <i>Standing item (every meeting)</i>
	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	Council's Use of Regulation of Investigatory Powers Act (RIPA)	Head of Governance & HR	<i>Standing item (every meeting)</i>
	Risk Management (Risk Register)	Head of Transformation, Strategy & Performance	<i>Standing item (every meeting)</i>
	Allowances and Expenses claimed by Councillors & co-opted members	Head of Governance & HR	<i>Annually (July meeting)</i>
	Antifraud & Corruption Strategy and Whistleblowing strategy	Head of Governance & HR	<i>Annually (July meeting)</i>
	Treasury Management (Q 4) Outturn Report	Head of Finance	<i>Annually (July meeting)</i>
	Governance and Risk Aspect of Commercial Investment and Performance Review - EXEMPT	Director of Commercial & Economic Development	<i>Reported every six months (last reported 31 Jan 2023)</i>
	Environmental Audit (outcomes)	Director of Commercial & Economic Development / Sustainability Officer	<i>Annually (July meeting)</i> <i>Note: Six-month exception report where identified actions are not implemented by the target date.</i>

19th Sep 2023	External Audit Progress Report and Technical Update	External Auditor (Mazars)	External Audit Business, (if required) <i>Standing item (every meeting)</i>
	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	Council’s Use of Regulation of Investigatory Powers Act (RIPA)	Head of Governance & HR	<i>Standing item (every meeting)</i>
	Risk Management (Risk Register)	Head of Transformation, Strategy & Performance	<i>Standing item (every meeting)</i>
	Treasury Management Report (Q1)	Head of Finance	<i>Quarterly (new item)</i>
21st Nov 2023	Annual Governance Statement & review of the Code of Corporate Governance	Head of Governance & HR	<i>Annually (Accounts meeting)</i>
	Statement of Accounts 2022/23	Head of Finance	<i>Annually (Accounts meeting)</i>
	Annual External Audit Completion Report 2022/23	External Auditor (Mazars)	<i>External Audit Business</i> <i>Annually (accounts meeting)</i>
	Treasury Management Mid-Year review (six months April to Sept)	Head of Finance	<i>Annually (last reported Nov 2022)</i>

30th Jan 2024	External Audit Progress Report and Technical Update	External Auditor (Mazars)	External Audit Business, (if required) <i>Standing item (every meeting)</i>
	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	Council’s Use of Regulation of Investigatory Powers Act (RIPA)	Head of Governance & HR	<i>Standing item (every meeting)</i>
	Risk Management (Risk Register)	Head of Transformation, Strategy & Performance	<i>Standing item (every meeting)</i>
	2023/24 Capital Strategy, Treasury Management Statement, Annual Investment Strategy and MRP Strategy	Director of Finance Governance and Contracts / Head of Finance	<i>Annually, (January meeting)</i>
	Governance and Risk Aspect of Commercial Investment and Performance Review - EXEMPT	Director of Commercial & Economic Development	<i>Reported every six months</i>
	Treasury Management Report (Q3)	Head of Finance	<i>Quarterly (new item)</i>

23rd April 2024	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	External Audit Progress Report and Technical Update	External Auditor (Mazars)	External Audit Business, (if required) <i>Standing item (every meeting)</i>
	Council’s Use of Regulation of Investigatory Powers Act (RIPA)	Head of Governance & HR	<i>Standing item (every meeting)</i>
	Risk Management (Risk Register)	Head of Transformation, Strategy & Performance	<i>Standing item (every meeting)</i>
	2022/23 Internal Audit Plan	Audit Manager	<i>Annually, (April meeting)</i> Internal Audit Business
	2021/22 Annual Audit Letter	External Auditor (Mazars)	<i>Annually, (April meeting)</i> External Audit Business
	External Quality Assessment of Internal Audit	Audit Manager	<i>Annually, (April meeting)</i>
	Annual IT Health Check (Code of Connection) -EXEMPT	Director of Customer Experience / Information Technology Delivery Manager	<i>Annually, (April meeting)</i>
TBC	Annual Treasury Management Training	Link Asset Services	<i>Suggest before Sep meeting</i>
TBC	2021/22 Annual Audit Letter	External Auditor (Mazars)	<i>Annually, (meeting date to be confirmed)</i> External Audit Business
2026	External Quality Assessment of Internal Audit	Audit Manager	<i>Every five years, last considered in Feb 2021</i>