

AUDIT COMMITTEE - TUESDAY, 19 SEPTEMBER 2023

Report of the Director 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:

- The IT Annual Health-check moved within the Work Programme to be considered annually in July going forward, rather than April;
- Addition of Financial Statements training will take place before the Committee's Accounts meeting in November 2023 on a date to be arranged;
- Treasury Management training will take place before the Committee meeting scheduled in January 2024 on a date to be arranged;
- Change of report title for consideration at this meeting held on 19th September 2023 from 'External Audit Progress Report and Technical Update' to also include the wording 'Audit Strategy Memorandum' to reflect the report content;
- Addition of item titled 'IT Health-Check – Update on ICT Recommendation' – a verbal update to be given by the Audit Manager and Director of Customer Experience at this meeting held on 19th September 2023;
- Addition of item titled: 'Update on the implementation of the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022' for the Committee's consideration at this meeting held on 19th September 2023, and will provide an update on the working group;
- Removal of the annual July item 'Allowances and Expenses claimed by Councillors' which will instead be closely monitored by both Democratic Services and Payroll and any identified issues brought back to the Committee.

Report Implications

Financial Implications

None.

Risk Management

None.

Equality and Diversity

None identified.

Climate Change and Carbon Impact

None identified.

Crime and Disorder

None identified.

Wards Affected

Not applicable.

Publicity Arrangements

Not applicable.

Consultations

Not applicable.

Links to the Corporate Strategy

Caring for the Environment	No
Healthy Communities	No
A Thriving Economy	Yes
Your Council	Yes

Key Decision: No

Background Papers: None

Appendix: Work Programme

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WORK PROGRAMME

MEETING DATE	ISSUE	OFFICER / INVITEE	COMMENTS
19th Sep 2023	External Audit Progress Report and Technical Update – Audit Strategy Memorandum	External Auditor (Mazars)	External Audit Business <i>Standing item (every meeting)</i>
	IT Health Check – Update on ICT Recommendation	Audit Manager and Director of Customer Experience	<i>Verbal update (new item)</i>
	Internal Audit Plan – Progress	Audit Manager	<i>Standing item (every meeting)</i>
	Update on the implementation of the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022	Audit Manager	<i>Requested by Audit Manager</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>

TBC Nov 2023	Financial Statements Training	TBC	<i>Suggest before November meeting</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>

TBC Jan 2024	Annual Treasury Management Training	Link Asset Services	<i>Suggest before Jan meeting</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>
	Investment Performance Report – 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 Draft Plan	Audit Manager	<i>Annually, (April meeting)</i> Internal Audit Business
	2022/23 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>

July 2024	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, (July 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>
	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>
	Investment Performance Report – 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>
	2022/23 Internal Audit Annual Report	Audit Manager	<i>Annually (July meeting)</i>

2026	External Quality Assessment of Internal Audit	Audit Manager	<i>Every five years, last considered in Feb 2021</i>
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