

AUDIT COMMITTEE - TUESDAY, 30 JANUARY 2024**Report of the Director Finance, Governance and Contracts**WORK PROGRAMMEPurpose 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 to this January agenda of 'Update on the implementation of the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022';
- Addition for February/March 2024 (date to be confirmed) a meeting of a working-group of Audit Committee members to review the proposed Internal Audit Draft Plan for 2024/25 ahead of April Audit Committee.

Consideration is being given to the possibility of the September Audit Committee date being moved to October in order to streamline quarterly reports. Possible issues have been identified in relation to timings for Treasury Management reports and will be investigated. The Committee will be updated in due course.

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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AUDIT COMMITTEE - WORK PROGRAMME

MEETING DATE	ISSUE	OFFICER / INVITEE	COMMENTS
16th Jan 2024	Annual Treasury Management Training	Link Market Services	<i>Before January Audit Committee 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>
	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>

February/March 2024 (Date TBC)	Meeting with a working-group of Audit Committee members to review the proposed Internal Audit Draft Plan for 2024/25 Note: Not a formal Audit Committee meeting	Audit Manager	<i>Meeting in preparation for April Audit Committee report: 2024/25 Internal Audit Draft Plan</i>
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23rd April 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>
	2024/25 Internal Audit Draft Plan	Audit Manager	<i>Annually, (April meeting)</i> Internal Audit Business
	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>
	External Auditor (Mazars)	External Audit Business <i>Standing item (every meeting)</i>	External Audit Progress Report and Technical Update – Audit Strategy Memorandum
	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 Annual Report	Audit Manager	<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>
	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>

	Annual IT Health Check (Code of Connection) -EXEMPT	Director of Customer Experience / Information Technology Delivery Manager	<i>Annually, (July meeting)</i>
	Investment Performance Report – EXEMPT	Director of Commercial & Economic Development	<i>Reported every six months (last reported January 2024)</i>

September/ October 2024 (month to be confirmed)	Financial Statements Training	Director of Finance, Governance and Contracts / Head of Finance	Suggest before November meeting
	External Audit Progress Report and Technical Update – Audit Strategy Memorandum	External Auditor (Mazars)	External Audit Business <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>

November 2024	Annual External Audit Completion Report 2023/24	External Auditor (Mazars)	<i>External Audit Business</i> <i>Annually (Accounts meeting)</i>
	Annual Governance Statement & review of the Code of Corporate Governance	Head of Governance & HR	<i>Annually (Accounts meeting)</i>
	Statement of Accounts 2023/24	Head of Finance	<i>Annually (Accounts meeting)</i>
	Treasury Management Mid-Year review (six months April to Sept)	Head of Finance	<i>Annually (last reported Nov 2023)</i>
2026	External Quality Assessment of Internal Audit	Audit Manager	<i>Every five years, last considered in Feb 2021</i>