

## AUDIT COMMITTEE WORK PROGRAMME 2023/2024

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
17 July 2023, 3.30 pm, Council Chamber Training for the Audit Committee only – F Haywood, Internal Audit Manager				
7 August 2023	Appointment of Vice Chair for the Municipal Year 2023/2024			To appoint a Vice Chair for the Municipal Year 2023/2024.
7 August 2023	Corporate Risk Register Update (May 2023)	Update	G Greaves	<b>G Greaves to advise if training session is to be held and potential dates.</b>
7 August 2023	Year End Internal Audit Progress Report	Year End	F Haywood	To receive the annual report covering progress of Audit Plan for 2022/23  <b>Internal Audit Training scheduled for 17 July 2023</b>
7 August 2023	Internal Audit Follow up Recommendations Report		F Haywood	
7 August 2023	Year End Internal Audit Opinion	Year End	F Haywood	To receive the Audit Opinion from Audit Manager for 2022/23  <b>Internal Audit Training scheduled for 17 July 2023</b>

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7 August 2023	Annual Fraud Progress Update 2022/2023	Annual	J Hay	To receive the annual report for 2022/23  <b>Presentation on Fraud Awareness sent to Audit Committee on 6 June 2023.</b>
7 August 2023	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
7 August 2023	Work Programme 2023/2024			To identify any items for the work programme.
7 August 2023	<b>Exempt Report:</b> Housing Benefit Subsidy Claim – Annual Certification Report for 2020/2021	Annual Exempt	J Stanton	To receive the Annual Report covering the Financial Year 2020/2021.  <b>Briefing scheduled for 27 July 2023 at 10 am on Teams – J Stanton</b>
18 September 2023	Strategic External Audit Plan for the following Financial Year	Update	M Drewery/ C Holland	The Committee will receive an update
18 September 2023	Treasury Management Outturn 2022/23		C Holland	
18 September 2023	Treasury Management Quarter 1 reporting 2023/2024		C Holland	

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18 September 2023	Latest Budget Monitoring Report 2023/24	Monitoring	C Holland	To present the latest financial position on revenue and capital spend for the year 2023/24
18 September 2023	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
18 September 2023	Work Programme 2023/2024			To identify any items for the work programme.
27 November 2023	Internal Audit Half Year Progress Report	Half Year Progress Report	Internal Audit Manager	
27 November 2023	2023/24 Fraud and Error Half Year Progress Report	Half Year Progress Report	J Hay	
27 November 2023	Treasury Management Quarter 2 Reporting 2023/2024		C Holland	
27 November 2023	Latest Budget Monitoring Report 2023/24	Monitoring	C Holland	
27 November 2023	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
27 November 2023	Work Programme 2023/2024			To identify any items for the work programme.

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
<b>ADDITIONAL MEETING – 12 DECEMBER 2023 - CANCELLED</b>				
16 January 2024	2019/2020 Audit Results Report – ISA 260	Annual	External Auditors	External Auditor EY will present outcome of audit findings for year 2019/20.
16 January 2024	Statement of Accounts for 2019/2020	Annual	C Holland	To present the financial statements for approval for the year 2019/20.  <b>Training session – SOA and AGS. All Councillors invited to attend 11 January 2024, 10.30 am Teams</b>
16 January 2024	Annual Governance Statement 2019/2020	Annual	G Greaves	To present the report for year 2019/20
16 January 2024	Corporate Risk Register Update (August 2023)	Update	G Greaves	<b>Training session scheduled for 17 November, 9.00 am on Teams.</b>
16 January 2024	Business Continuity – Annual Update	Progress report	G Greaves	
16 January 2024	Internal Audit Follow Up Recommendations Half Year Report	Half Year Progress Report	Internal Audit Manager	
16 January 2024	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.

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16 January 2024	Work Programme 2023/2024			To identify any items for the work programme.
11 March 2024	Strategic External Audit Plan for the following Financial Year	Annual	External Auditors	External Auditors to present Strategic External Audit Plan – to be confirmed following closure of 2019/2020 Audit.
11 March 2024	Internal Audit Strategic and Annual Audit Plan 2024/2025	Annual	T Sharman	
11 March 2024	Corporate Risk Register Update (December 2023)	Update	G Greaves	
11 March 2024	Treasury Management Quarter 3 Reporting 2023/2024		C Holland	
11 March 2024	Latest Budget Monitoring Report 2023/24	Monitoring	C Holland	
11 March 2024	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
11 March 2024	Work Programme 2023/2024			To identify any items for the work programme.

## **Potential Future Training Sessions**

Draft Statement of Accounts for 2022/23

Audit Committee – Potential changes for the new Administration 2023 and process improvement.

Reserves.

## **Potential/Future Agenda Items**

Self-Assessment Exercise and Report

Terms of Reference for Audit Committee

Other External Audit Reports and training to be added once plan/timetable received from Ernst Young.

Understanding risks relating to major projects.

Identifying an effective way to reach the crux of the issue/resolution in the Audit Committee.

Scope to look at process/criteria Business Plans where external third parties were involved to eliminate the risks and ensure a standardised process that would be followed through.

Audit the process of the Member Major Projects Board/Risk Registers.

Consideration of the appointment of Independent Person(s) to the Audit Committee and how to utilise that expertise.

Internal Audit Plan, Policies, Strategies and Resources to ensure balance was right from a Member perspective to see where the pressures are/ought to be that would inform the improvement opportunities and decision making process.

Role of the Audit Committee – to focus on whether there was a policy, implementation and findings of audits. Linkage with Corporate Performance Panel, project boards, project management, performance management, etc. Who was responsible for the technical scrutiny of the budget as opposed to the scrutiny of processes.

Risk management role of the Audit Committee.

Constitution/Scrutiny – to consider if the Constitution was robust enough to specify the scope, scale and degree of responsibility to enable the Audit Committee to undertake the correct work to the required standards.

Audit Committee Independent Persons