

Audit Committee Proposed Work Programme for 2023-24

The schedule of meetings set out below is proposed but the committee reserve the right to review and amend the work programme content and meeting dates throughout the year.

Key to activity

Governance risks around high level financial strategy and reserves
Governance risks connected to asset realisation
Governance of Capital programme and projects
Value for Money and Delivering Objectives
Governance of linked incorporated bodies
Core functions arising from statutory obligations and guidance
Annual Assurance reports

Date	Item	Committee Objective	Director	Author
tbc	External Audit Report 2019-20	Consider the outcome of the External Audit and assurance on management response to issues identified		A Smith
	Statement of Accounts 2019-20 & Final AGS 2019-20	Consider any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council	R Brown	tbc
	External Audit Report 2020-21	Consider the outcome of the External Audit and assurance on management response to issues identified		A Smith
	Statement of Accounts 2020-21 & Final AGS 2020-21	Consider any concerns arising from the financial statements or from the governance statement that need to be brought to the attention of the Council	R Brown	tbc
	External Audit Report 2021-22	Consider the outcome of the External Audit and assurance on management response to issues identified		A Smith
	Statement of Accounts 2021-22 & Final AGS 2021-22	Consider any concerns arising from the financial statements or from the governance statement that need to be brought to the attention of the Council	R Brown	tbc
	Financial Accounts Training	Audit Committee Performance		S Kausar
Jun 2023	Regular monitoring of previous years'	Assurance that appropriate arrangements are in place	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
	statements of accounts and finance improvement plan	to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan		
	Management Override of Controls	Assurance on operation of key financial controls by external assurance provider (EY)	R Brown	A Scholes S Kausar J Stevenson
	Companies Update (TfN Theme 3)	Assurance on progress, benefit realisation, controls, associated risks and their management to ensure that the Council has in place appropriate arrangements to manage risks connected to its investments in companies	R Brown	M Hainge
	HR & EDI Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed	R Henderson	T Hayre-Bennett
	TfN workstream lead Theme 2 (Asset Management)	Assurance on progress, benefit realisation, controls, associated risks and their management	S Rose	N Jenkins
	Exemption from Contract Procedure Rules Q4	Oversight of procurement dispensations and assurance on their future procurement process	R Brown	S Oakley
Jul 2023	Draft Statement of Accounts 2022-23 & Interim AGS 2022-23	Consider any concerns arising from the financial statements or from the governance statement that need to be brought to the attention of the Council	R Brown	S Kausar
	Regular monitoring of previous years' statements of accounts and finance improvement plan	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan	R Brown	S Kausar
	Treasury Management Annual Report	Assurance on management of Treasury Management risks in accordance with Council policy	R Brown	J Stevenson
	IA Annual Report & Opinion including Counter Fraud Strategy	Consider arrangements for Internal Audit, reports on the effectiveness of internal	R Brown	S Shah

Date	Item	Committee Objective	Director	Author
		controls supporting the Head of Audit & Risk's opinion, and seek assurance on the implementation of agreed actions		
	TfN workstream lead Theme 5 (Constitution (Governance and Decision Making))	Assurance on progress, benefit realisation, controls, associated risks and their management	M Townroe	B Brown
Sep 2023	Audit Committee Annual Report	Audit Committee Performance		Cllr S Gardiner
	Regular monitoring of previous years' statements of accounts and finance improvement plan	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan	R Brown	S Kausar
	Customer Experience / Complaints & Ombudsman Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed	L Lee	D O'Melia
	EMSS Annual Report	Assurance that the Council has in place appropriate arrangements to manage risks connected to its joint service arrangements	L Littlefair	
	TfN workstream lead Theme 6 (Organisation & Culture)	Assurance on progress, benefit realisation, controls, associated risks and their management	M Barrett R Henderson	T Hayre-Bennett
	Exemption from Contract Procedure Rules Q1	Oversight of procurement dispensations and assurance on their future procurement process	R Brown	S Oakley
Nov 2023	Council Plan & Corporate Performance Assurance & TfN workstream lead Theme 8 (Council Plan)	Assurance on progress, benefit realisation, controls, associated risks and their management	M Barrett I O'Donovan	J Rhodes
	Companies Governance Sub-Committee Update (TfN Theme 3)	Assurance on progress, benefit realisation, controls, associated risks and their management to ensure that the Council has in place appropriate arrangements to manage risks connected to its investments in companies	R Brown	M Hainge

Date	Item	Committee Objective	Director	Author
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy	R Brown	J Stevenson
	Corporate Risk & Assurance Register	Assurance that appropriate arrangements are in place to manage risk	R Brown	S Shah
	Regular monitoring of previous years' statements of accounts and finance improvement plan	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan	R Brown	S Kausar
	Internal Audit Update including Limited Assurance audits and High Priority Recommendations	Consider reports on the effectiveness of internal controls supporting the Head of Audit & Risk's opinion and seek assurance on the implementation of agreed actions	R Brown	S Shah
	Service Report on Progress following Limited Assurance IA Report - (Procurement Dispensations & Contract Management)	Assurance on improvements planned and made and how these will be sustained	tbc	
	Exemption from Contract Procedure Rules Q2	Oversight of procurement dispensations and assurance on their future procurement process	R Brown	S Oakley
Feb 2024	Together for Nottingham Plan update & Theme 1 (MTFS)	Assurance on progress, benefit realisation, controls, associated risks and their management	R Brown	S Kausar
	Treasury Mgt Strategy & Capital Strategy (TfN Theme 4)	Assurance on setting Council policies to best manage Treasury Management & Capital risks	R Brown	J Stevenson
	AGS Process 2023-24	Assurance on arrangements for a review of the Council's governance	R Brown	S Shah
	Regular monitoring of previous years' statements of accounts and finance improvement plan	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified		A Smith
	Internal Audit Update including Limited Assurance audits and High Priority Recommendations	Consider reports on the effectiveness of internal controls supporting the Head of Audit & Risk's opinion and seek assurance on the implementation of agreed actions	R Brown	S Shah
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance	R Brown	tbc
	Exemption from Contract Procedure Rules Q3	Oversight of procurement dispensations and assurance on their future procurement process	R Brown	S Oakley
Apr 2024	TfN workstream leads Theme 7 (Service Design and Delivery)	Assurance on progress, benefit realisation, controls, associated risks and their management	C Underwood I O'Donovan	R Grice
	Regular monitoring of previous years' statements of accounts and finance improvement plan	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan	R Brown	S Kausar
	Annual Information Security & Information Governance Compliance Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	M Townroe	S Salmon N Matthews
	Health & Safety Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	M Townroe	P Millward
	Procurement Exemptions	Oversight of procurement exemptions and assurance on their future procurement process	R Brown	S Oakley