

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
	External Audit Report 2020-21	Consider the outcome of the External Audit and assurance on management response to issues identified.		A Smith
	External Audit Report 2021-22	Consider the outcome of the External Audit and assurance on management response to issues identified.		A Smith
	Financial Accounts Training	Audit Committee Performance	R Brown	S Kausar
Jun 2023	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
	Financial Controls Assessment	Assurance on operation of key financial controls by external assurance provider (EY).	R Brown	A Scholes S Kausar J Stevenson

Date	Item	Committee Objective	Director	Author
	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	Regular monitoring of previous years' statements of accounts and comprehensive finance improvement plan update	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
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Treasury Management Annual Report	Assurance on management of Treasury Management	R Brown	J Stevenson

Date	Item	Committee Objective	Director	Author
		risks in accordance with Council policy.		
	IAB instructions: Theme 1 Governance	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	M Townroe
Sep 2023	Statement of Accounts 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	S Kausar
	Statement of Accounts 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	S Kausar
	Statement of Accounts 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	S Kausar
	Regular monitoring of previous years' statements of accounts	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Comprehensive finance improvement plan update	Assurance that appropriate arrangements are in place and satisfactory progress on the financial improvement plan.	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
	Audit Committee Annual Report	Audit Committee Performance		Cllr S Gardiner
	IA Annual Report & Opinion including Counter Fraud Strategy including IA plan update	Consider arrangements for Internal Audit, 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 Response on Progress following Limited or No Assurance IA Report - (HR & Payroll)	Assurance on improvements planned and made and how these will be sustained.	R Henderson	T Hayre-Bennet
	Service Response on Progress following Limited or No Assurance IA Report - (Appointeeship)	Assurance on improvements planned and made and how these will be sustained.	C Underwood	S Storey / L Lee
Nov 2023	IAB instructions: Theme 4 (Corporate Planning)	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett I O'Donovan	J Rhodes
	IAB instructions: Theme 5 Companies	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	M Hainge
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown	J Stevenson
	Draft Statement of Accounts 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	Assurance that appropriate arrangements are in	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
		place to regarding progress on the completion and audit of the Council's financial accounts.		
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Comprehensive finance improvement plan update including Financial Management Code assessment	Assurance that appropriate arrangements are in place and satisfactory progress on the financial improvement plan and that these are informed by a Financial Management Code assessment.	R Brown	S Kausar
	Corporate Risk & Assurance Register	Assurance that appropriate arrangements are in place to manage risk.	R Brown	S Shah
	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.	R Brown	M Hainge
	Customer Experience / Complaints & Ombudsman Annual Assurance (to note)	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 (to note)	Assurance that the Council has in place appropriate arrangements to	L Littlefair	

Date	Item	Committee Objective	Director	Author
		manage risks connected to its joint service arrangements.		
Feb 2024	IAB instructions: Theme 2 Finance	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	S Kausar
	Treasury Mgt Strategy & Capital Strategy	Assurance on setting Council policies to best manage Treasury Management & Capital risks.	R Brown	J Stevenson
	IAB instructions: Theme 6 Workforce, Culture & Performance Outcomes	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett R Henderson	T Hayre-Bennett
	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	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Comprehensive finance improvement plan update	Assurance that appropriate arrangements are in place and satisfactory progress on the 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	R Brown	S Shah

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		assurance on the implementation of agreed actions.		
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance.	R Brown	S Kausar
Apr 2024	IAB instructions: Theme 3 Transformation	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	C Underwood I O'Donovan	R Grice
	Regular monitoring of previous years' statements of accounts	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Comprehensive finance improvement plan update	Assurance that appropriate arrangements are in place and satisfactory progress on the 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

Date	Item	Committee Objective	Director	Author
	Procurement Exemptions Annual Report	Oversight of procurement exemptions and assurance on their future procurement process.	R Brown	S Oakley