

## Audit Committee 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

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	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
<b>Jul 2023</b>	Statements of accounts progress update	Assurance that appropriate arrangements are in place regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	Finance improvement plan update	Assurance that appropriate arrangements are in place and satisfactory progress on the 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 risks in	R Brown R Brown	S Kausar S Kausar

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	Annual Investment Strategy 2023/24 Revision	accordance with Council policy.		
	IAB instructions: Governance	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	M Townroe
<b>Sep 2023</b>	Statements of accounts progress update	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
	Comprehensive finance improvement plan update	Assurance that appropriate arrangements are in place and satisfactory progress on the 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
	IA Progress Update including IA plan update, and High Priority Recommendations	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 Parsons J Slater
	IA No Assurance Reports	Highlighted Internal Audit Reports where the lowest assurance rating has been given	R Brown	S Parsons
	Service Response - (HR & Payroll)	Assurance on improvements planned and made and how these will be sustained.	R Henderson	T Hayre-Bennet
	Service Response - (Appointeeship)		C Underwood	S Storey / L Lee
	Audit Committee Annual Report	Audit Committee Performance		Cllr S Gardiner

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
<b>Nov 2023</b>	Statements of accounts progress update	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	G Hammons
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Financial Improvement Plan Update	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
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown	G Hammons
	IAB Instructions: Corporate Planning	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett C Parr	J Rhodes
	IAB Instructions: Companies	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	N McArthur
	Service Report on Progress following Limited Assurance IA Report - (Procurement	Assurance on improvements planned and made and how these will be sustained.	R Brown	S Oakley

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	Dispensations & Contract Management)			
	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
<b>Feb 2024</b>	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	G Hammons
	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 L Mann	T Hayre-Bennett
	Final Statement of Accounts 2019-20	Final outcomes of the accounts for 2019/20 and considerations within those accounts.	R Brown	S Kausar
	External Audit Report including 2019/20 Audit Findings Report and a Combined 2019/20, 2020/21, 2021/22 and 2022/23 VFM report	Consider the outcome of the External Audit and assurance on management response to issues identified.		A Smith
	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
	AGS Process 2023-24	Assurance on arrangements for a review of the Council's governance.	R Brown	S Shah

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	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 assurance on the implementation of agreed actions.	R Brown	S Shah
	EMSS Annual Report (to note)	Assurance that the Council has in place appropriate arrangements to manage risks connected to its joint service arrangements.	L Littlefair	
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance.	R Brown	S Kausar
<b>Apr 2024</b>	IAB instructions: Theme 3 Transformation	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	C Underwood C Parr	R Grice
	Regular monitoring of previous years' statements of accounts	Assurance that appropriate arrangements are in place to regarding	R Brown	S Kausar

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		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	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
	Procurement Exemptions Annual Report	Oversight of procurement exemptions and assurance on their future procurement process.	R Brown	S Oakley