

AUDIT COMMITTEE – 26 July 2022

PART I – DELEGATED

12. COMMITTEE'S WORK PROGRAMME (DoF)

1 Summary

1.1 This report sets out the Audit Committee's latest Work Programme to enable the Committee to make updates as required.

2. Details

2.1 The Audit Committee meets five times per financial year between 1 April and 31 March. The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings.

2.2 The work programme includes a rolling annual training programme which is delivered prior to each committee. The following topics form the programme:

- Role of the Audit Committee
- Statement of Accounts
- Treasury Management
- Internal Audit
- Risk Management

2.3 The following items are standing items on the agenda and are presented at each meeting of the Committee:

- Internal Audit Report – SIAS Audit Client Manager
- Financial and Budgetary Risks – Head of Finance
- Committee Work Programme

2.4 The programme of ad hoc reports scheduled to be presented to this Committee in the next 12 months is shown in the table below:

Financial Year 2022/23		
Date	Report	Officer Responsible
26 July 2022	TRAINING: Role of the Audit Committee <ul style="list-style-type: none"> • Fraud Annual Report • Treasury Management Annual Report 2021/22 • External Auditors Report 2019/20 • Approval of the draft Statement of Accounts 2019/20 and Annual Governance Statement 2021/22 • SIAS Annual Assurance Statement & Internal Audit Annual Report • Standing Items 	Head of Finance Fraud Manager Head of Finance External Auditor Head of Finance and External Auditor Head of Finance Client Audit Manager Client Audit Manager
29 September 2022	TRAINING: Risk Management <ul style="list-style-type: none"> • Risk Management Arrangements • External Annual Audit Letter 2019/20 • External Auditor Audit Plan 2020/21 • SIAS Board Annual Report • Standing Items 	Emergency Planning and Risk Manager Emergency Planning and Risk Manager External Auditor External Auditor Client Audit Manager
8 December 2022	TRAINING: Treasury Management <ul style="list-style-type: none"> • Treasury Management Mid-Year Report 2022/23 • Draft Treasury Management Policy 2023/24 • Approval of the 2020/21 Accounts & External Auditors Report • Standing Items 	Head of Finance Head of Finance Head of Finance Head of Finance and External Auditor
28 March 2023	TRAINING: Internal Audit <ul style="list-style-type: none"> • Accounting Policies 2022/23 • SIAS Internal Audit Plans 2023/24 • Strategic Risk Register • External Auditor Audit Plan 2021/22 • Standing Items 	Client Audit Manager Head of Finance Client Audit Manager Emergency Planning and Risk Manager External Auditor

Financial Year 2023/24

6 July 2023	<p>TRAINING: Statement of Accounts</p> <ul style="list-style-type: none"> • External Annual Audit Letter 2020/21 • Approval of the 2021/22 Accounts and External Auditors Report • Standing Items 	<p>Head of Finance</p> <p>External Auditor Head of Finance and External Auditor</p>
27 July 2023	<p>TRAINING: Role of the Audit Committee</p> <ul style="list-style-type: none"> • Approval of the draft Statement of Accounts 2022/23 and Annual Governance Statement • External Annual Audit Letter 2021/22 • External Auditor Audit Plan 2022/23 • Treasury Management Annual Report 2021/22 • Fraud Annual Report • SIAS Annual Assurance Statement & Internal Audit Annual Report • SIAS Board Annual Report • Standing Items 	<p>Head of Finance</p> <p>Head of Finance</p> <p>External Auditor External Auditor Head of Finance</p> <p>Fraud Manager Client Audit Manager</p> <p>Client Audit Manager</p>

3 Options/Reasons for Recommendation

3.1 The recommendation allows the Committee to determine its work programme.

4 Policy/Budget Implications

4.1 The recommendations in this report are within the Council's agreed policy and budgets.

5 Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Customer Services Centre, Website and Risk Management Implications

5.1 None specific.

6 Recommendation

6.1 That the Committee consider and makes necessary changes to its Work Programme.

Background Papers

Reports and minutes – Audit Committee

Report prepared by: Hannah Doney – Head of Finance