

AUDIT COMMITTEE – 28 SEPTEMBER 2023

PART I – DELEGATED

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 Additional 'deep dive' training is arranged for members of the committee ahead of approval of the audited Statement of Accounts.
- 2.4 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
- 2.5 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 2023/24		
Date	Report	Officer Responsible
28 September 2023	TRAINING: Role of the Audit Committee <ul style="list-style-type: none"> • Introduction to Azets – External Auditors appointed from 2023/24 • Standing Items 	Head of Finance External Auditor
8 December 2023	TRAINING: Treasury Management <ul style="list-style-type: none"> • Treasury Management Mid-Year Report 2023/24 • Draft Treasury Management Strategy Statement 2024/25 • Risk Management Framework • External Annual Audit Letter 2019/20 • Approval of the 2020/21 Accounts and External Auditors Report • External Auditor Audit Plan 2021/22 • External Auditor Plan 2023/24 • Standing Items 	Head of Finance Head of Finance Head of Finance Emergency Planning and Risk Manager External Auditors Head of Finance and External Auditor External Auditors External Auditors
21 March 2024	TRAINING: Internal Audit <ul style="list-style-type: none"> • Annual Audit Letter 2021/22 • Accounting Policies 2023/24 • External Audit Annual Letter 2021/22 • Approval of the 2021/22 Accounts and External Auditors Report • External Auditor Audit Plan 2022/23 • Approval of the 2022/23 Accounts and External Auditors Report • Standing Items 	Client Audit Manager External Auditors Head of Finance External Auditor Head of Finance and External Auditor External Auditor Head of Finance and External Auditor

Financial Year 2024/25		
May 2024	TRAINING: Statement of Accounts <ul style="list-style-type: none"> • Treasury Management Annual Report 2023/24 • SIAS Annual Assurance Statement & Internal Audit Annual Report • Approval of the draft Statement of Accounts 2023/24 and Annual Governance Statement • Annual Audit Letter 2022/23 • Standing Items 	Head of Finance Head of Finance Client Audit Manager Head of Finance External Auditor
July 2024	TRAINING: Role of the Audit Committee <ul style="list-style-type: none"> • Fraud Annual Report • SIAS Board Annual Report • Standing Items 	Head of Finance Fraud Manager Client Audit Manager

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