

## AUDIT COMMITTEE – 7 JULY 2020

### PART I – DELEGATED

#### 11. COMMITTEE'S WORK PROGRAMME (DoF)

##### 1 Summary

1.1 To revise the Audit Committee's Work Programme In light of the changes brought about by the Covid 19 crisis.

##### 2. Details

2.1 In April 2020 the MHCLG published The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 404/2020). These extend the statutory audit deadline for 2019/20 for all local public authorities in England, apart from health service bodies.

2.2 For local authorities the publication date for audited accounts will move from 31 July 2020 to 30 November 2020. This is to provide local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June has been removed. Instead they must commence the public inspection period on or before the first working day of September 2020, and should give notice of the period planned. This means that draft accounts must be approved by 31 August 2020 at the latest.

2.3 The timetable below takes into account the change above.

2.4 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. The programme of reports scheduled to be presented to this Committee in financial year are shown below.

Date	Reports	Officer Responsible
	<b><u>Financial Year 2020 /21</u></b>	
24 September 2020	<ul style="list-style-type: none"><li>▪ Risk Management Strategy</li><li>▪ Annual Review of Risk Management Arrangements</li><li>▪ Draft Statement of Accounts 2019/20</li><li>▪ Standing items</li></ul>	Emergency Planning Risk Manager  Head of Finance
23 November 2020	<ul style="list-style-type: none"><li>▪ Treasury Management Mid-Year Report 2020/21</li><li>▪ Draft Treasury Management Strategy 2021/22</li><li>▪ External Auditors Report and Approval of the 2019/20 Statement of Accounts</li><li>▪ External Annual Audit Letter</li><li>▪ Standing items</li></ul>	Head of Finance Head of Finance External Auditor External Auditor

23 March 2021	<ul style="list-style-type: none"> <li>▪ External Audit Update 2020/21</li> <li>▪ Accounting Policies 2020/21</li> <li>▪ SIAS Internal Audit Plans 2021/22</li> <li>▪ External Auditor Audit Plan 2021/22</li> <li>▪ Fraud Annual Report 2020/21</li> <li>▪ External Audit Certification Work Report 2020/21</li> <li>▪ Standing Items</li> </ul>	<ul style="list-style-type: none"> <li>External Auditor</li> <li>Head of Finance</li> <li>Client Audit Manager</li> <li>External Auditor</li> <li>Fraud Manager</li> <li>External Auditor</li> </ul>
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Standing items are: -

- SIAS Internal Audit Progress Report
- Financial and Budgetary Risks
- Annual Governance Statement – Action Plan update
- Committee Work programme

2.2 The annual statement accounts for the financial year 2019/20 are to be produced and signed by the Council's Chief Financial Officer by 31 August. The audited accounts need to be agreed and signed by Committee by 30 November.

### **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

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