

## AUDIT COMMITTEE – 28 MARCH 2023

### PART I – DELEGATED

#### 10. 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:

<b>Financial Year 2023/24</b>		
<b>Date</b>	<b>Report</b>	<b>Officer Responsible</b>
30 May 2023	TRAINING: Statement of Accounts <ul style="list-style-type: none"> <li>• Approval of the 2020/21 Accounts and External Auditors Report</li> <li>• Treasury Management Annual Report 2022/23</li> <li>• SIAS Annual Assurance Statement &amp; Internal Audit Annual Report</li> <li>• Approval of the draft Statement of Accounts 2022/23 and Annual Governance Statement</li> <li>• Standing Items</li> </ul>	Head of Finance  Head of Finance and External Auditor Head of Finance  Client Audit Manager  Head of Finance
27 July 2023	TRAINING: Role of the Audit Committee <ul style="list-style-type: none"> <li>• External Annual Audit Letter 2020/21</li> <li>• External Auditor Audit Plan 2021/22</li> <li>• Fraud Annual Report</li> <li>• SIAS Board Annual Report</li> <li>• Standing Items</li> </ul>	Head of Finance  External Auditor External Auditor Fraud Manager Client Audit Manager
28 September 2023	TRAINING: Risk Management <ul style="list-style-type: none"> <li>• Risk Management Framework</li> <li>• Approval of the 2021/22 Accounts and External Auditors Report</li> <li>• External Auditor Audit Plan 2022/23</li> <li>• SIAS Board Annual Report</li> <li>• Standing Items</li> </ul>	Emergency Planning and Risk Manager  Emergency Planning and Risk Manager Head of Finance and External Auditor External Auditor Client Audit Manager
8 December 2023	TRAINING: Treasury Management <ul style="list-style-type: none"> <li>• Treasury Management Mid-Year Report 2023/24</li> <li>• Draft Treasury Management Strategy Statement 2024/25</li> <li>• External Audit Annual Letter 2021/22</li> <li>• Approval of the 2022/23 Accounts and External Auditors Report</li> <li>• Standing Items</li> </ul>	Head of Finance  Head of Finance Head of Finance  External Auditors Head of Finance and External Auditor

21 March 2024	<p>TRAINING: Internal Audit</p> <ul style="list-style-type: none"> <li>• Annual Audit Letter 2022/23</li> <li>• Accounting Policies 2023/24</li> <li>• Standing Items</li> </ul>	<p>Client Audit Manager</p> <p>External Auditors Head of Finance</p>
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### **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