

AUDIT COMMITTEE – 7 DECEMBER 2021

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 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 2021/22 | | |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date | Report | Officer Responsible |
| 29 March 2022 | <p>TRAINING: Internal Audit</p> <ul style="list-style-type: none">• Approval of the 2019/20 Accounts & External Auditors Report• External Auditor Audit Plan 2020/21• Accounting Policies 2021/22• SIAS Internal Audit Plans 2022/23• Strategic Risk Register <ul style="list-style-type: none">• Standing Items | <p>Client Audit Manager</p> <p>Head of Finance and External Auditor</p> <p>External Auditor</p> <p>Head of Finance</p> <p>Client Audit Manager</p> <p>Emergency Planning and Risk Manager</p> |

| Financial Year 2022/23 | | |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May /July 2022 (TBC) | TRAINING: Risk Management <ul style="list-style-type: none"> • External Annual Audit Letter 2019/20 • Approval of the 2020/21 Accounts & External Auditors Report • Treasury Management Annual Report 2021/22 • SIAS Internal Audit Plans 2022/23 • Strategic Risk Register • Standing Items | Emergency Planning and Risk Manager External Auditor Head of Finance and External Auditor Head of Finance Client Audit Manager Emergency Planning and Risk Manager |
| July 2022 | TRAINING: Role of the Audit Committee <ul style="list-style-type: none"> • Fraud Annual Report • External Annual Audit Letter 2020/21 • Approval of the draft Statement of Accounts 2021/22 and Annual Governance Statement • SIAS Annual Assurance Statement & Internal Audit Annual Report • SIAS Board Annual Report • Standing Items | Head of Finance Fraud Manager External Auditor Head of Finance Client Audit Manager Client Audit Manager |
| September 2022 | TRAINING: Statement of Accounts <ul style="list-style-type: none"> • External Auditor Audit Plan 2021/22 • Standing Items | Head of Finance External Auditor |
| 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 2021/22 Accounts and External Auditors Report • Standing Items | Head of Finance Head of Finance Head of Finance Head of Finance and External Auditor |

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