

**AUDIT COMMITTEE  
AUDIT WORK PROGRAMME FOR 2022/23**

| Meeting dates              | Audit Items – Revised Agenda                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Training (Suggested)                             |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 6 <sup>th</sup> June 22    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Audit Committee Effectiveness (Cancelled)</b> |
| 14 <sup>th</sup> June 22   | <ul style="list-style-type: none"> <li>• Annual Internal Audit Report</li> <li>• Annual Fraud &amp; Error Report</li> <li>• Internal Audit Charter</li> <li>• External Quality Assessment Report</li> <li>• External Audit – Audit Planning Update 2021/22 and Progress Report</li> <li>• External Audit – Audit Completion Report 2020/21 – Follow Up Letter</li> <li>• External Audit – Annual Auditor’s Report 2020/21</li> <li>• Audit Committee Work Programme</li> </ul> |                                                  |
| 30 <sup>th</sup> June 2022 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Audit Committee Effectiveness</b>             |
| 7 <sup>th</sup> July 2022  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Local Government Financial Statements</b>     |
| 19 <sup>th</sup> July 22   | <ul style="list-style-type: none"> <li>• Internal Audit Progress Report</li> <li>• Internal Audit recommendations Follow Up</li> <li>• Annual Governance Statement (Draft)</li> <li>• Statement of Accounts (Draft)</li> <li>• Risk Management Annual Update</li> <li>• Audit Committee Work Programme</li> </ul>                                                                                                                                                              |                                                  |
| 27 <sup>th</sup> Sept 22   | <ul style="list-style-type: none"> <li>• Meeting cancelled and items moved to 15<sup>th</sup> November</li> </ul>                                                                                                                                                                                                                                                                                                                                                              |                                                  |
| 15 <sup>th</sup> Nov 22    | <ul style="list-style-type: none"> <li>• Statement of Accounts (including Annual Governance Statement) (Final)</li> <li>• External Audit – Audit Completion report (21/22)</li> <li>• External audit – Annual Audit letter (21/22)</li> <li>• Information Governance Update</li> </ul>                                                                                                                                                                                         |                                                  |

## APPENDIX B

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|                               | <ul style="list-style-type: none"> <li>• <b>Annual Governance Statement Monitoring</b></li> <li>• <b>Financial Procedure Rules</b></li> <li>• <b>Internal Audit Progress Report</b></li> <li>• <b>Internal Audit Revised Plan</b></li> <li>• <b>Counter Fraud Policies – Whistle Blowing</b></li> <li>• <b>Annual Complaints Report</b></li> <li>• <b>Assessment of going concern status</b></li> <li>• <b>Approval of External Audit 2021/22 Non-audit services</b></li> <li>• <b>Audit Committee Work Programme</b></li> </ul> |                                                                                |
| <b>13<sup>th</sup> Dec 22</b> | <ul style="list-style-type: none"> <li>• <b>Internal Audit progress report</b></li> <li>• <b>Audit Recommendations Follow Up Report</b></li> <li>• <b>Six Month Fraud &amp; Error Report</b></li> <li>• <b>Annual Governance Statement Monitoring</b></li> <li>• <b>Audit Committee Work Programme</b></li> <li>• <b>Partnership Governance</b></li> </ul>                                                                                                                                                                       |                                                                                |
| <b>31<sup>st</sup> Jan 23</b> | <ul style="list-style-type: none"> <li>• <b>Internal Audit Progress report</b></li> <li>• <b>Treasury management policy and Strategy</b></li> <li>• <b>Annual Fraud Risk Register Update</b></li> <li>• <b>Code of Corporate Governance Update</b></li> <li>• <b>External Audit – Audit Strategy Memorandum</b></li> <li>• <b>Audit Committee Work Programme</b></li> </ul>                                                                                                                                                      | <ul style="list-style-type: none"> <li>• <b>Treasury Management</b></li> </ul> |
| <b>21<sup>st</sup> Mar 23</b> | <ul style="list-style-type: none"> <li>• <b>Internal Audit Progress report</b></li> <li>• <b>Audit Recommendations Follow Up Report</b></li> <li>• <b>Combined Assurance Report</b></li> <li>• <b>Internal Audit Strategy and Plan 22/23</b></li> <li>• <b>Counter Fraud Policies – Money Laundering</b></li> <li>• <b>Statement on Accounting Policies</b></li> <li>• <b>IAS19 – Assumptions</b></li> <li>• <b>External Audit Inquiries</b></li> <li>• <b>External Audit Progress Report</b></li> </ul>                         |                                                                                |

## APPENDIX B

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|                          | <ul style="list-style-type: none"><li>• <b>Annual Governance Statement Monitoring</b></li><li>• <b>Information Governance update</b></li><li>• <b>Partnership Governance</b></li><li>• <b>CIPFA Financial Management Code</b></li><li>• <b>Audit Committee Work Programme</b></li></ul> |                                                                                     |
| <b>Date to be agreed</b> |                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"><li>• <b>Counter Fraud (e-learning)</b></li></ul> |

*A private meeting between the Audit Committee and internal and external audit managers can be arranged outside of the meeting agenda times.*