

**AUDIT COMMITTEE
AUDIT WORK PROGRAMME FOR 2023/24**

| Meeting dates | Audit Items – Revised Agenda | Training |
|----------------------------|---|---------------------------------------|
| 6 th June 2023 | <ul style="list-style-type: none"> • Annual Internal Audit Report • Annual Fraud & Error Report • Information Governance Update • Annual Governance Statement (Draft) • External Audit – Progress Report • Audit Committee Work Programme | Local Government Financial Statements |
| 17 th July 2023 | <ul style="list-style-type: none"> • Statement of Accounts (Draft) • Internal Audit Progress Report • Audit Recommendations Follow Up Report • Risk Management Annual Update • External Audit – Progress Report | Audit Committee Effectiveness |
| 12 th Sept 2023 | <i>Cancelled due to room availability. Replaced with previously cancelled meeting on 25th September which was scheduled pending confirmation of the date for the completion of the unaudited Statement of Accounts.</i> | |
| 25 th Sept 2023 | <ul style="list-style-type: none"> • Assessment of Going Concern Status • Statement of Accounts (including Annual Governance Statement) (Final) • External Audit – Audit Completion report (22/23) • External Audit – Annual Auditor's Report 2021/22 • Annual Complaints Report • Internal Audit Revised Audit Plan • Audit Committee Work Programme | |
| Date to be confirmed | <ul style="list-style-type: none"> • Assessment of Going Concern Status • Statement of Accounts 22/23 (including Annual Governance Statement) Final • External Audit – Audit Completion report (22/23) | |

APPENDIX B

| Meeting dates | Audit Items – Revised Agenda | Training |
|---------------------------|--|------------------------|
| 12 th Dec 2023 | <ul style="list-style-type: none"> • Internal Audit progress Report • Audit Recommendations Follow Up Report • Six Month Fraud & Error Report • Review of Effectiveness of Internal Audit • Review of Effectiveness of Audit Committee • Audit Committee Terms of Reference • Information Governance update • External audit – Annual Audit letter (22/23) • Audit Committee Work Programme | |
| 31 st Jan 24 | <ul style="list-style-type: none"> • Internal Audit Progress Report • Treasury management Policy and Strategy • Anti Bribery Policy • Counter Fraud Policy/Strategy • External Audit – Audit Strategy Memorandum (23/24) • Audit Committee Work Programme | Treasury Management |
| 21 st Mar 24 | <ul style="list-style-type: none"> • Internal Audit Progress Report • Audit Recommendations Follow Up Report • Internal Audit Strategy and Plan 22/23 • Statement on Accounting Policies • IAS19 – Assumptions • External Audit Inquiries • Partnership Governance • CIPFA Financial Management Code • Audit Committee Work Programme | |
| Date to be agreed | | Counter Fraud Training |

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