

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

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

## APPENDIX B

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

## **APPENDIX B**

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