

SUBJECT:	AUDIT COMMITTEE WORK PROGRAMME 2023/24
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	AMANDA STANISLAWSKI AUDIT MANAGER

1. Purpose of Report

- 1.1 To provide details of the Audit Committee work programme for 2023/24.

2. Background

- 2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) identifies the purpose of an Audit Committee, in its Practical Guidance for Local Authorities and Police 2022 Edition, as providing an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.
- 2.2 In local authorities, audit committees are necessary to satisfy the wider requirements for sound financial and internal control. Accounts and Audit (England) Regulations 2015 state 'the relevant authority must ensure that it has a sound system of internal control which; facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk'.
- 2.3 With a known work plan, and appropriate and timely learning and development for Members, the committee will be well prepared, and members will gain the knowledge and experience needed to carry out their role effectively.
- 2.4 The Audit Committee approves a work programme each year and monitors progress against it. Any changes to the work programme are reporting to the Committee.

3 2023/24 Work Programme

- 3.1 The proposed work programme for 2023/24 based on the Committee's Terms of Reference and cyclical reporting, is attached at Appendix B. Since last reporting to this Committee, the following changes have been made to the work programme (as shown in red/*italics* in Appendix B):
- Internal Audit Progress Report – this has been removed from the January meeting due to the close proximity to the previous report.
 - Counter Fraud Policy/Strategy – this has been deferred to the March Committee to enable the consultation process to take place.

- Appointment of Independent Member – Following the review of effectiveness of the Audit Committee an additional report has been added to the January Committee covering the Independent Member remuneration and appointment.
- External Audit Completion report (21/22) – The External Auditors are now able to issue the final audit opinion following completion of the work to address the national issue in respect of the Pension Fund 2022 Triennial valuation.

3.2 A copy of the Audit Committee's Terms of Reference is attached at Annex A.

4. Learning and Development

4.1 CIPFA identify a key characteristic of an effective Audit Committee as having a membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role. There is a range of knowledge and experience that audit committee members can bring to the committee which will enable it to perform effectively. No one committee member is expected to be an expert in all areas. There are however some core areas of knowledge which committee members need to acquire in addition to the need for regular briefings and training.

4.2 Members need to consider annually their learning and development plan to support them in delivery of their roles. During 2023/24 the following training is scheduled/has been provided:

- 6 June 2023 – Local Government Financial Statements - Provided
- 17 July 2023 – Audit Committee Effectiveness – Provided
- 16 August 2023 – Risk Management (All Members) - Provided
- 30 January 2024 – Treasury Management – Scheduled
- TBC – Counter Fraud Training

5. Organisational Impacts

5.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

5.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

5.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity

- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

6 Risk Implications

- 6.1 By identifying the key topics to be considered at the Audit Committee meetings and receiving appropriate learning and development sessions in respect of their roles and responsibilities, Audit Committee Members can undertake their duties effectively and deliver them to a high standard, thereby adding to:
- the robustness of the risk management framework;
 - the adequacy of the internal control environment and
 - the integrity of the financial reporting and annual governance of the Council.

7. Recommendation

- 7.1 Audit Committee are asked to comment on and agree the updated work programme for 2023/24.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? Two

List of Background Papers: None

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