











**AUDIT COMMITTEE ACTION PLAN 2023/24**


Last Update: August 2024

Last Reported to Audit Committee: September 2024

No.	Action	Date	Progress	Complete	Responsibility
1.	Revised Terms of Reference to be agreed by the Audit Committee and presented to Full Council for approval.	Audit Committee – Dec 2023 Full Council – Jul 2024	Presented to the Audit Committee on 12 December 2023  Presented to Full Council 16 July 2024.		AM / CFO
2.	Schedule in a private meeting with the Audit Committee, the Audit Manager and the External Auditors at least once a year.	Mar 2024	This has not been completed but action will be taken to schedule in a meeting before the end of the Financial year.		AM
3.	The guidance is considered when the appointments to the Audit Committee are made for 2024/25.	Jun 2024	This was passed to the leader and the Audit Chair was replaced and removed from the Committee in compliance with good practice. Complete		CFO / Leader
4.	Ensure that all substitutes are invited to and encouraged to attend the training sessions.	Jan 2024	Substitutes were invited to the Statement of Accounts Training and have been invited to the Fraud training planned for Oct. They were also included in the notification of the Treasury Management training. Complete		Democratic Services / CFO
5.	A register is maintained of all training sessions provided and attendees and is reported to Committee annually.	Jan 2024	Register is maintained but has not yet been reported. This will be reported alongside the progress report on the review of effectiveness in September. In future, the register		AM

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			will be included, annually, as part of the Work Programme report.		
6.	The potential to make training mandatory for all Members of the Audit Committee, including substitutes is investigated.	Jan 2024	Initial discussions held with the City Solicitor.		CFO / AM
7.	As part of the TOR review, Audit Committee consider the inclusion of an additional independent member.	Dec 2023	Discussed at Audit Committee and decision taken to look into the appointment of a second independent member. Second independent member appointed.		Committee Chair
8.	Member skills and knowledge framework assessment to be undertaken and appropriate training plan (in addition to existing training programme) to be considered.	Jun 2024	Delayed slightly due to the elections. Skills assessment questionnaire circulated and responses chased. A training plan has been drawn up for Committee and will be presented to them in September for consideration.		Committee Members / CFO / AM
9.	The (blank) member skills and knowledge framework is shared with the Group Leaders prior to the appointment of the 2024/25 Audit Committee along with the recommendation that continuity of members on the Audit Committee is maintained.	May/Jun 2024	This was circulated.		CFO / Group Leaders
10.	Review future Audit Committee Chair reports to Council with a view to including a recommendation to obtain detailed feedback.	Jan 2024	Report for Council included a recommendation for feedback.		Committee Chair / CFO
11.	Specific training on the role of the Audit Committee Chair is provided.	Jun 2024	Signposting has been provided to the Chair for training and information specific to the Audit Chair. Attendance at training provided by CIPFA has been booked for the Chair on 26 <sup>th</sup> September.		Committee Chair / CFO / AM

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12.	Liaison with Audit Committee Members from other Councils to share good practice either through attending the Lincolnshire forum (if reinstated) or attending other Committees as an observer. Chief Finance Officer and Audit Manager to raise the usefulness of the Lincolnshire Audit Forum with the County Council who previously organised it.	Jun 2024	Lincolnshire forum raised with LCC and they are looking at reinstating a forum to include Lincolnshire Councils. The HOIA at LCC has been requested to let us know and to invite members of this Committee.		Committee Chair / CFO / AM
13.	The Committee pre-meetings with the Chair and Vice Chair include discussions on when it might be appropriate to request officers to attend.	Jan 2024	Pre-meetings have not been held with the new Chair since appointed. Pre-meetings have been put into the diaries for the remaining meetings.		Committee Chair / CFO / AM
14.	The Chairs report is shared with members of the Audit Committee for comment before being sent through for the Full Council Agenda.	Dec 2024			Committee Chair
15.	Action plan to be produced following this review and monitored through the Committee to ensure progress is made.	Jan 2024	The Action Plan was produced and presented in January. First progress review is being reported to the September Committee.		AM
16.	Committee ensure that Risk Management is covered in the 2024/25 Audit plan.	Mar 2024	Completed		Committee Members / AM
17.	Training on risk management is provided to all members of the Audit Committee (including substitutes) who were unable to attend the previous session.	Jun 2024	Discussions to take place with LCC as they provided the training.		Committee Members / CFO
18.	Make latest quality report from the FRC available to the Audit Committee.	Jan 2024	The FRC published their annual report at the end of July and this was circulated to the Audit Committee in August.		CFO

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19.	The Internal Audit plan for 2024/25 considers how assurance can be evidenced over culture, ethics and counter fraud arrangements.	Mar 2024	This was considered and wherever possible these elements will be covered within the audit scopes. The Counter Fraud assessment will also contribute towards this.		AM