

APPENDIX 1

Update on Reports listed in the Audit and Governance Work Programme for consideration by Audit and Governance Committee held on 19 July 2023 (originally scheduled to take place on 21 June 2023)

	Report Title	Inclusion Rationale	Details	Comments and/or reason for delay
	Governance Reports			
(1)	Audit and Governance Committee Work Programme Quarterly Update Report	Good Practice	Submitted and Noted	Update on reports listed in the Work Programme for consideration at the previous meeting
(2)	Code of Corporate Governance	Recommended by A&G	Submitted and approved	Deferred from March 2023
	Internal Audit Reports			
(3)	Performance update on Risk and Audit Team including: <ul style="list-style-type: none"> • Audit Team • Health and Safety • Counter Fraud • Insurance and other risk areas such as Business Continuity 	Terms of Reference	Submitted and approved	Quarterly update provided to Members
(4)	Provide a regular report on health and safety	Terms of Reference	Submitted and approved	Quarterly update – incorporated in the Audit and Risk Performance Update report
	Risk Management Reports			
(5)	Review of the Quarterly Corporate Risk Register	Terms of Reference	Submitted and approved	Quarterly update provided to Members
	Monitor Role			
(6)	Review of CIPFA Financial Management Code	Good practice	Submitted and noted	Updating on implementation of Financial Management Code

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	Accounts, Financial Statements & Treasury Management reports			
(7)	Treasury Management Outturn 2022/23 and Position to June 2023	Terms of Reference	Submitted and approved	This was originally scheduled for consideration at the 6 September 2023 meeting but was able to be brought to Committee early due to the June A&G meeting being moved to 19 July 2023.
(8)	External Auditor Annual Audit Letter On completion of the External Audit	Terms of Reference	Not submitted	Delayed because the external audit of accounts has not been completed – see ad hoc reports (11) below**.
(9)	External Auditor Annual Report re. grant work on completion of the External Audit – EY/	Terms of Reference	Not submitted	Delayed because the external audit of accounts has not been completed - see ad hoc reports (11) below**.
(10)	Write-offs of debt above £10,000 (if required)	Terms of Reference	Not submitted	Matters will be considered as required through the year
	Ad hoc Reports (not on Work Programme)			
(11)	Statement of Accounts 2020/21, 2021/22 and 2022/23	Good practice	Submitted and noted	**Report submitted to explain reasons for the delays in completion of the external audit of accounts from 2020/21, 2021/22 and 2022/23