

## APPENDIX 2

### Audit and Governance Committee Proposed Annual Work Programme 2023-2024

Agenda item	Report Author(s)	Inclusion rationale	21 June 2023	6 Sept 2023	**27 Sept 2023	13 Dec 2023	20 March 2024
<b>Governance</b>							
Produce annual report of the Audit and Governance Committee (to full Council)	Democratic Services Officer	Terms of Reference		√			
Review of effectiveness of the Audit and Corporate Governance Committee – complete self-assessment	Chief Legal and Democratic Officer	Good practice					√
Review Audit and Corporate Governance Committee training requirements	Democratic Services Officer	Good practice					√
Review and approve Annual Work Plan for the Audit and Governance Committee	Democratic Services Officer	Good practice					√
Work Programme Quarterly Update Report	Democratic Services Officer	Good practice	√	√		√	√
Review of the Audit and Corporate Governance Committee's Terms of Reference	Chief Legal and Democratic Officer	Good Practice				√	
Code of Corporate Governance	Chief Legal and Democratic Officer	Recommended by A&G					√

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<b>Internal Audit</b>							
Performance update on Risk and Audit Team including: <ul style="list-style-type: none"> <li>• Audit Team</li> <li>• Health and Safety</li> <li>• Counter Fraud</li> <li>• Insurance and other risk areas such as Business Continuity</li> </ul>	Chief Internal Auditor	Terms of Reference	√	√		√	√
Annual Opinion of the Chief Internal Auditor including: <ul style="list-style-type: none"> <li>• review of impairment on independence and objectivity</li> <li>• QAIP</li> <li>• Assessment against PSIAS and LGAN</li> </ul>	Chief Internal Auditor	Terms of Reference	√				
Approval of the Annual Internal Audit Plan and review of Internal Audit Charter	Chief Internal Auditor	Terms of Reference					√
Annual report on the follow up of Internal Audit recommendations including those not implemented within a reasonable timescale	Chief Internal Auditor	Terms of Reference				√	
****Committee to meet with the Chief Internal Auditor (on request)	Chief Internal Auditor	Good Practice					

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<b>Risk Management</b>							
Review of the Quarterly Corporate Risk Register	Chief Internal Auditor	Terms of Reference	√	√		√	√
Review of the Corporate Risk Management Handbook	Chief Internal Auditor	Terms of Reference		√			
Regular report on health and safety <b>(included in Quarterly Corporate Risk Register Report)</b>	Chief Internal Auditor	Terms of Reference	√	√		√	√
<b>Monitor role</b>							
Reporting of the anti- fraud, bribery and corruption strategy <b>(included in Risk and Audit Service Performance Report)</b>	Chief Internal Auditor	Terms of Reference	√	√		√	√
Provide an annual report on the Council's anti-fraud strategy	Chief Internal Auditor	Terms of Reference				√	
Review of Whistleblowing Policy	Chief Legal & Democratic Officer	Terms of Reference				√	
Review of Financial Procedure Rules (if required)	Service Manager Finance	Terms of Reference				√	
Review of CIPFA Financial Management Code	Service Manager Finance	Good Practice	√				
Review of the Members Code of Conduct	Chief Legal & Democratic Officer	Terms of Reference		√			
Review the Annual Governance Statement	Chief Internal Auditor	Terms of Reference		√			

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<b>Monitor Role</b>							
Provide an annual report on the Council's Anti-Money Laundering Policy	Service Manager - Finance	Terms of Reference				√	
<b>Accounts, Financial Statements &amp; Treasury Management</b>							
External Auditor – Audit Planning Report Prior to submission of Statement of Accounts –	External Auditors / Service Manager - Finance	Terms of Reference				√	
External Auditor Annual Audit Letter On completion of the External Audit	External Auditors / Service Manager - Finance	Terms of Reference	√				
External Auditor Annual Report re. grant work On completion of the External Audit – EY/	External Auditors / Service Manager - Finance	Terms of Reference	√				
Treasury Management Outturn	Service Manager - Finance	Terms of Reference		√			
Treasury Management In-Year Position	Service Manager - Finance	Terms of Reference	√	√		√	√

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<b>Accounts, Financial Statements &amp; Treasury Management</b>							
Write-offs of debt above £10,000 (if required)	Customer Centric Services Manager	Terms of Reference	√	√		√	√
****Committee to meet with External Auditors (on request)	External Auditors	Good Practice Arising from Self - Assessment	√	√	√	√	√

**\*\*A special meeting of the committee scheduled 27 September 2023 to consider and approve the final audited Statement of Accounts for 2022/2023 but will be dependent on the completion of the audit by the Council's external auditors.**

**Ad hoc Reports will be submitted as required**

**\*\*\*\* Following on from the Audit and Governance Committee Self Assessment exercise the Committee request one private meeting with Chief Internal Auditor / External Auditors**