

AUDIT COMMITTEE WORK PROGRAMME 2023/24

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT
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Wards Affected: N/A
Key Decision: No
Report to: Audit Committee
19 March 2024

Purpose of Report

The purpose of the report is to provide Members of the Audit Committee with a proposed programme of work in line with its responsibilities for the remainder of the Municipal Year 2023/24.

Recommendations

- 1. The Committee is recommended to note the contents of the report and approve the Work Programme as set out in paragraph 7 of this report.**
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Background

2. Audit Committees are a key component of an authority's governance framework. Their function is to provide an independent and high-level resource to support good governance and strong public financial management.
3. The purpose of the Audit Committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. By overseeing internal and external audit it makes an important contribution to ensuring that effective assurance arrangements are in place. Providing independent scrutiny of the authority's financial performance to help guard against adverse consequences.
4. Audit Committees are an important source of assurance about an organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance.
5. It is usual practice for the Audit Committee to agree its Work Programme at the first meeting of a new Council and review the programme at each subsequent meeting to allow for the Scrutiny of emerging issues during the year.
6. An Internal Audit update will be provided at the first meeting of the next Municipal year. This is due to both the change in management arrangements at Mazars and, due to the time of year, that a full Internal Annual Report will shortly be available.

Policy Context

7. The committee will carry out all the functions required of an Audit Committee in accordance with the CIPFA Code of Practice for Internal Audit in Local Government 2003 (and as amended from time to time) and is a committee that reports to council. The Work Programme

8. The Audit Committee Work Programme is set out below:

Meeting Date	Item
19 March 2024	Annual Governance Statement External Audit Plan Internal Audit Plan 2024/25

Financial Implications

9. There are no financial implications affecting this report.

Risk Management Implications

10. None

Equality and Customer Service Implications

11. There are no specific equality or diversity issues arising from this report.

Legal Implications

12. The Accounts and Audit Regulations 2015 requires the council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account public sector internal auditing standards or guidance.

Sustainability Implications

13. There are no specific climate change or health issues arising from this report.

Other Material Implications

14. None.

Background Papers

15. None.