

# Audit Committee Work Programme

Report of the Head of Finance and Revenues

## Recommended:

**That the work programme for the Audit Committee, as set out in the Annex to the report, be approved.**

### SUMMARY:

- This report sets out an update to the work programme for the Audit Committee for the coming year.

## 1 Background

- 1.1 A work programme for the Audit Committee was approved at its previous meeting in September.
- 1.2 This report introduces an updated work programme to cover the next year's reporting schedule, which is shown in the annex to the report.
- 1.3 The work programme is based on the functions that have been assumed by the Audit Committee from the previous General Purposes Committee; Overview & Scrutiny Committee; and Audit Panel arrangements.
- 1.4 The change from the work programme previously reported are:
  - Deferral of the approval of the statement of accounts to the next meeting
  - Deferral of the anti-fraud & corruption / whistleblowing report to the next meeting.

## 2 Options

- 2.1 The options are whether to approve the work programme or make modifications to it.

## 3 Option Appraisal

- 3.1 The recommended work programme covers all cyclical matters that can be planned in advance as regular work items. Additional items may be added throughout the year as and when the need arises.

## 4 Risk Management

- 4.1 An evaluation of the risks indicate that the existing controls in place mean that no significant risks have been identified at this time.

## 5 Resource Implications

- 5.1 The Audit Plan for 2022/23 has been based on the expected resources of the Internal Audit team. There are no additional resource requirements arising from this item.

## 6 Legal Implications

- 6.1 There are no legal implications arising from the recommendations in this report.

## 7 Conclusion and reasons for recommendation

- 7.1 The proposed work programme for the Audit Committee is based on the work previously carried out by the Audit Panel and those functions of other Committees that have been transferred to it.
- 7.2 It is therefore considered to provide a sound basis for the work required to be carried out by the Audit Committee during the year. There will be opportunities to add or amend items on this programme throughout the year.

<u>Background Papers (Local Government Act 1972 Section 100D)</u>			
None			
<u>Confidentiality</u>			
It is considered that this report does not contain exempt information within the meaning of Schedule 12A of the Local Government Act 1972, as amended, and can be made public.			
No of Annexes:	1		
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