

### AUDIT COMMITTEE - PROGRAMME OF WORK 2023/24

ANNUAL WORKPLAN		JUNE 23	SEPT 23	OCT 23	NOV 23	DEC 23	MAR 24
<b>Audit Committee Agenda Items</b>							
<b>A</b>	Training for Members (as necessary)						
	Annual Internal Audit Plan	x					x
	Annual report of Head of Internal Audit	x					
	Internal audit and counter fraud progress report			x		x	x
<b>B</b>	Annual Audit Letter			x			
	Annual Audit Plan (NYCC & NYPF)						
	Annual Report / Letter of the External Auditor (ISA 260)				x		
	Interim Audit Report						
	External Audit Progress Update		x				
<b>C</b>	External Audit Plans for former Districts and Boroughs	x	x				
	Statement of Final Accounts including AGS (NYCC + NYPF)		x		x		
	Letter of Representation		x				
	Chairman's Annual Report			x			
	Audit Committee - terms of reference / effectiveness				x		
	Changes in Accounting Policies						x
	Corporate Governance – review of Local Code + AGS						x
	– annual report inc re AGS	x					
	Risk Management (inc Corporate risk register) – annual report					x	
	Directorate risk register – Children and Young People's Services	x					
	Directorate risk register – Health and Adults Services					x	
	Directorate risk register – Environment			x			
	Directorate risk register – Community Development				x		
	Directorate risk register – Central Services						x
	Partnership Governance – annual report		x	x			
	Information Governance – annual report	x					
	Review of Finance/Contract/Property Procedure Rules						
	Business Continuity – annual report			x			
	Counter Fraud Policy Framework / Fraud Strategy / Risk Assessment / Work plan						x
	Counter Fraud – annual report	x					
	Procurement and Contract Management – annual report					x	
	CIPFA FM Code	x				x	
	Treasury Management – Executive February						x
Commercial Governance Review					x		
VFM – annual assurance review	x						
<b>D</b>	Work Programme	x	x	x		x	x
	Progress on issues raised by the Committee (inc Treasury Management)	x	x	x		x	x
<b>E</b>	Agenda planning / briefing meeting						
	Audit Committee Agenda/Reports deadline						
<b>Audit Committee Meeting Dates</b>		26/06	18/09	23/10	27/11	11/12	18/03

- A = Internal Audit
- B = External Audit
- C = Statement of Final Accounts / Governance
- D = Other
- E = Dates

- ⊗ Meetings to be sorted
  - 1 Governance of External Companies (inc NY Highways) & Commercial Investments
  - 2 LGR Update – MTFSS & Governance Issues
  - 3 Pensions Governance
  - 4 Counter fraud