

AUDIT COMMITTEE - PROGRAMME OF WORK 2023/24

| ANNUAL WORKPLAN | | OCT 23 | DEC 23 | MAR 24 | JUNE 24 | SEPT 24 | OCT 24 | NOV 24 |
|--|--|--------|--------|--------|---------|---------|--------|--------|
| Audit Committee Agenda Items | | | | | | | | |
| A | 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 | x | | |
| B | <i>Annual Audit Plan (NYC & NYPF)</i> | x | | | | | | |
| | <i>Annual Reports / Letters of the External Auditors (ISA 260)</i> | | x | | | x | | |
| | <i>External Audit Progress Update</i> | | x | | | x | | |
| | External Audit Plans for former Districts and Boroughs | | x | | | | | |
| C | Statement of Final Accounts including AGS (including letter of representation) | | x | x | | x | | |
| | Report of member working group on NYCC + NYPF 22/23 | | x | | | x | | |
| | Chairman's Annual Report | x | | | | x | | |
| | Audit Committee - terms of reference / effectiveness | | x | | | | | |
| | Changes in Accounting Policies | | | x | | | | |
| | <i>Corporate Governance – review of Local Code + AGS</i> | | | x | | | | |
| | <i>– annual report inc re AGS</i> | | | | x | | | |
| | <i>Risk Management (inc Corporate risk register) – annual report</i> | | x | | | | | |
| | <i>Directorate risk register – Children and Young People's Services</i> | | | | x | | | |
| | <i>Directorate risk register – Health and Adults Services</i> | | x | | | | | |
| | <i>Directorate risk register – Environment</i> | x | | | | x | | |
| | <i>Directorate risk register – Community Development</i> | | x | | | | | |
| | <i>Directorate risk register – Central Services</i> | | | x | | | | |
| | <i>Partnership Governance – annual report</i> | x | | | | x | | |
| | <i>Information Governance – annual report</i> | | | | x | | | |
| | <i>Review of Finance/Contract/Property Procedure Rules</i> | | | | | | | |
| | <i>Business Continuity – annual report</i> | | x | | | | | |
| | <i>Counter Fraud Policy Framework / Fraud Strategy / Risk Assessment / Work plan</i> | | | x | | | | |
| | <i>Counter Fraud – annual report</i> | | | | x | | | |
| | <i>Procurement and Contract Management – annual report</i> | | x | | | | | |
| <i>CIPFA FM Code</i> | | | | x | | | | |
| <i>Treasury Management – Executive February</i> | | | x | | | | | |
| <i>Commercial Governance Review</i> | | | x | | | | | |
| Consultation on proposals for a new long term contract for internal audit services | | x | | | | | | |
| Motions from Council | | x | | | | | | |
| <i>VFM – annual assurance review</i> | | | | | x | | | |
| D | <i>Work Programme</i> | x | x | x | x | x | | |
| | <i>Progress on issues raised by the Committee (inc Treasury Management)</i> | x | x | x | x | x | | |
| E | Agenda planning / briefing meeting | | | | | | | |
| | Audit Committee Agenda/Reports deadline | | | | | | | |
| Audit Committee Meeting Dates | | 23/10 | 11/12 | 18/03 | 24/06 | 23/09 | | |

- 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 – MTFs & Governance Issues
 3 Pensions Governance
 4 Counter fraud