



Agenda Item 13

**JOINT AUDIT COMMITTEE
30 March 2023**

JOINT AUDIT COMMITTEE WORK PROGRAMME 2023/24

1. PURPOSE OF REPORT

- 1.1 To propose a programme of work for the Committee for its meetings in 2023/24, and update the Committee on progress with reviewing the terms of reference and working protocols against the revised CIPFA guidance for Local Authorities and Police Audit Committees.

2. BACKGROUND

- 2.1 At the outset of the year, the Joint Audit Committee sets itself a programme of work to ensure that workload is spread appropriately throughout the year and is aligned to the terms of reference for the Committee. By agreeing a programme of work for the year, all members are able to identify in advance when issues are being considered by the Committee and officers and external staff are able to plan their work necessary to effectively support these milestones and attend associated meetings. Occasionally, extraordinary meetings of the Committee may be required over and above those set in the annual work programme. The proposed work programme for 2023/24 is attached at Appendix A.
- 2.2 The terms of reference for the Joint Audit Committee has previously been assessed against the model terms of reference provided in the CIPFA guidance for Local Authorities and Police Audit Committees. CIPFA released revised guidance during 2022/23 and an exercise has been undertaken to review the terms of reference and supporting working protocols against that guidance. Some required changes have been identified and members and senior managers will shortly be consulted on these. The existing terms of reference and working protocols approved by the committee in March 2022 will remain in place until such time the new documents are approved.

3. RECOMMENDATIONS

- 3.1 The Committee is asked to consider the proposed work programme attached at Appendix A.

CONTACT OFFICER

Name: Lynn Joyce
Title: Head of Internal Audit

BACKGROUND DOCUMENTS

None

Appendix A

JOINT AUDIT COMMITTEE WORK PLAN 2023/24

Thursday 29 June 2023

- Statement of Accounts
- Annual Governance Statements
- Internal Audit Annual Report 2022/23
- Internal Audit Activity Update Report
- Internal Audit Quality Assurance and Improvement programme
- Joint Audit Committee Annual Report 2022/23
- HMICFRS Update
- Risk Management Progress Update
- Insurance update
- External Audit Progress Report and Sector Update

28 September 2023

- External Audit Joint Audit Findings Report (Year ending 31 March 2023)
- Publication of Statement of Accounts (For information)
- Treasury Management Update
- HMICFRS VFM profiles
- Risk Management Progress Update
- Internal Audit Activity Update Report
- HMICFRS Update
- External Audit Progress Report and Sector Update
- Annual private meeting with Auditors (Internal Audit)

14 December 2023

- Internal Audit Activity Update Report
- HMICFRS Update
- Risk Management Progress Update
- Anti-Fraud Bribery and Corruption Annual Effectiveness Review
- External Audit Progress Report and Sector Update
- External Audit – Auditor's Annual Report
- Corporate Governance Review / Joint Scheme of Governance
- Annual private meeting with Auditors (External Audit)

28 March 2024

- Treasury Management Strategy Report
- Internal Audit Strategy and Annual Plan 2024/25
- Internal Audit Activity Update Report
- Risk Management Progress Update
- HMICFRS Update
- Accounting Policies
- External Audit Plan 2023/24
- External Audit Progress Report and Sector Update
- Joint Audit Committee Work Programme for 2024/25

Information reports to include:

- Best practice updates
- Training issues/updates
- Governance related
- Special Investigations/Inspection/Fraud Updates