

North East Derbyshire District Council

Audit Committee

4 December 2023

Committee Work Programme 2023/2024

Report of the Assistant Director of Governance and Monitoring Officer

Classification: This report is public

Report By: Tom Scott – Governance and Scrutiny Officer

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PURPOSE / SUMMARY

To enable the Audit Committee to review the proposed Work Programme for the the municipal year 2023/2024.

RECOMMENDATIONS

1. That the Committee notes and approves the proposed Audit Committee Work Programme for the 2023/2024 municipal year as set out in the attached **Appendix 1**.

IMPLICATIONS

Finance and Risk: Yes No

Details:

Risk - the development of a Work Programme for the Audit Committee will provide an appropriate structure to assist and support the Committee's work. This will help to ensure that the Committee continues to operate effectively and that the Council's governance and accountability arrangements remain robust. The Programme is designed to allow the Audit Committee to continue its flexible approach to its and consider work the range of matters which are within its remit. There are no financial issues arising from the report.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

There are no legal issues or Data Protection matters arising directly from this report.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

There are no staffing issues arising from the report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input checked="" type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details: Members of the Audit Committee

Links to Council Ambition (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

None.

REPORT DETAILS

1 Background

- 1.1 The Audit Committee considers a range of financial and governance issues on a regular basis. Given the number of matters that are examined by the Committee it is appropriate that an Annual Work Programme continues to be in place.
- 1.2 The Work Programme is set out in the attached **Appendix 1**. It should be recognised that the work plan is a live document to which matters may be added or removed as appropriate and approved by the Committee, including standing items.
- 1.3 The Work Programme enables Members to give structured consideration as to whether the proposed agenda items are appropriate and serve to meet the objectives of the Committee. That question needs to be considered in the light of the Council's Constitution, Chartered Institute of Public Finance and Accountancy (CIPFA) Guidance on the role of an Audit Committee and established good practice.

2. Details of Proposal or Information

- 2.1 To enable the Audit Committee to review the Work Programme for the municipal year 2023/24.

3 Reasons for Recommendation

- 3.1 To enable the Committee to consider the Work Programme for the 2023/24 municipal year.

4 Alternative Options and Reasons for Rejection

- 4.1 There are no other options proposed.

DOCUMENT INFORMATION

Appendix No	Title
1	Committee Work Programme 2023/24
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) you must provide copies of the background papers)	

AUDIT COMMITTEE: PROPOSED WORK PROGRAMME 2023/24

<u>DATE OF MEETING</u>	<u>ITEM</u>
3 July 2023	<ul style="list-style-type: none"> • Induction Session • External Audit Progress Report • Risk Management Update • Treasury Management Presentation
4 December 2023 Accounts Sign off Meeting	<ul style="list-style-type: none"> • Annual Governance Statement and Code of Corporate Governance 2022/23 • Annual Statement of Accounts and Going Concern Report 2022/23 • Audit Completion Report 2022/23 • Letter of Representation 2022/23 • Internal Audit Annual Report • Internal Audit Progress Report • Monitoring the implementation of Internal Audit recommendations • Risk Management Update • Treasury Management update • Safeguarding update
22 January 2024	<ul style="list-style-type: none"> • Treasury Management Strategies 2023/24 – 2026/27 • External Audit Progress Report • Internal Audit Progress Update • Risk Management Update • Proposed Accounting Policies 2023/24 • Review of the Internal Audit Charter
15 April 2024	<ul style="list-style-type: none"> • Annual Review of Effectiveness of Internal Audit • Internal Audit Progress Update • Monitoring the implementation of Internal Audit recommendations • External Audit Progress Update • Internal Audit Plan 2024/25 • Evaluate the Effectiveness of the Audit and Corporate Governance Committee • Risk Management Update