

AUDIT COMMITTEE

25 April 2024

REPORT OF ASSISTANT DIRECTOR FINANCE & IT

A.3 AUDIT COMMITTEE WORK PROGRAMME 2024/25

(Report prepared by Karen Hayes)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

- To present for approval the Audit Committee's proposed work programme covering the period April 2024 to March 2025.

EXECUTIVE SUMMARY

- A work programme covering the period April 2024 to March 2025 has been prepared which continues to reflect the significant element of regulatory / statutory activity required, along with other associated work, which fall within the responsibilities of the Audit Committee.

RECOMMENDATION(S)

It is recommended that:

The Audit Committee approves its Work Programme for 2024/25.

REASON(S) FOR THE RECOMMENDATION(S)

To provide a work programme which reflects the significant regulatory / statutory activity required by the Audit Committee along with other associated work falling within their responsibilities.

ALTERNATIVE OPTIONS CONSIDERED

There are no alternative options associated with this report.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

The existence of sound governance, internal control and financial management practices and procedure are essential to the delivery of the Corporate Priorities supported by effective management and forward planning within this overall framework.

LEGAL REQUIREMENTS (including legislation & constitutional powers)	
Statutory and regulatory requirements have been recognised within the work programme.	
FINANCE AND OTHER RESOURCE IMPLICATIONS	
Finance and other resources	
Although there are no significant financial implications associated with the work programme of the Committee, additional officer time or resources may be required to support the activities of the Committee and existing budgets will be reviewed as appropriate if the potential for additional costs arises.	
USE OF RESOURCES AND VALUE FOR MONEY	
The following are submitted in respect of the indicated use of resources and value for money indicators:	
A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	The work programme of the Committee covers a mix of governance arrangements along with statutory and regulatory functions. The work programme aims to address these areas of responsibility within related timescales and deadlines to support, protect and enhance the Council's reputation and governance framework.
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	
MILESTONES AND DELIVERY	
With the implementation of the Work Programme the Committee will be able to satisfactorily carry out its required activity.	
ASSOCIATED RISKS AND MITIGATION	
The Work Programme has no direct impact on these issues although they could feature within areas of work falling within the remit of the Audit Committee in future, which would be addressed specifically as and when they arise.	
OUTCOME OF CONSULTATION AND ENGAGEMENT	
There is no requirement to seek consultation on this report. This is a public document to be presented to the Audit Committee.	
EQUALITIES	
There are no direct implications associated with this report.	
SOCIAL VALUE CONSIDERATIONS	
The Table of Outstanding Issues is in itself a response to potential risk exposure, including considerations towards social value, with further activity highlighted to address matters raised by the Audit Committee.	

IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030	
Following the Committee's request, the Council's aim to be net zero by 2030 will be considered by the Audit Committee and an update of the Council's progress towards this aim shall be presented by the relevant Corporate Director, to the Committee at one of its future meetings.	
OTHER RELEVANT IMPLICATIONS	
Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.	
Crime and Disorder	Not applicable
Health Inequalities	Not applicable
Area or Ward affected	All Wards could be affected
ANY OTHER RELEVANT INFORMATION	
None	

PART 3 – SUPPORTING INFORMATION

BACKGROUND
<p>The Audit Committee has a wide-ranging area of responsibility with statutory and regulatory functions making up a significant element of their work. The meetings of the Committee are scheduled around a quarterly basis subject to the work required of the Committee to support the statutory and regulatory timescales and deadlines. The Audit Committee's work programme therefore needs to take account of various demands whilst balancing a number of activities within the planned number of meetings scheduled for the year.</p> <p>In addition to the regulatory and statutory activities undertaken by the Committee such as the Statement of Accounts, Corporate Governance and Risk Management, the Committee are also required to review and scrutinise:</p> <ul style="list-style-type: none"> • The work and performance of the Internal Audit function • The outcomes from the work of the Council's External Auditor • Progress against audit recommendations and other items identified by the Committee <p>In addition to the items set out in Appendix A, a number of additional items will be presented to the Audit Committee during the year in consultation with the Chairman. Given the ongoing external audit delay, it is difficult at the present time to formally programme these in as they are largely reliant on the timing of the associated information being made available to the Council, but a summary is set out below:</p> <ul style="list-style-type: none"> • External Audit Certification of Claims and Returns • External Audit Results Report (associated with the Council's Statement of Accounts and Annual Governance Statement) • External Audit plans <p>During the year other matters apart from those set out above may be presented to the Committee for consideration, for example the outcome from regulatory reviews or other</p>

external inspections. Given the on-going regulatory and statutory workload and the various additional activities undertaken by the Committee, any additional items that may arise will need to be considered against the proposed work programme and included for reporting at the appropriate meeting, or considered for inclusion in subsequent work programmes.

Taking into account the responsibilities of the Audit Committee as highlighted above, the proposed work programme covering the period from April 2024 up to and including March 2025 is set out in the Appendix.

PREVIOUS RELEVANT DECISIONS TAKEN BY COUNCIL/CABINET/COMMITTEE ETC.

The Work programme is presented to the Audit Committee annually for its consideration and approval.

BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL

None

APPENDICES

Appendix A – Audit Committee Work Programme 2024/25

REPORT CONTACT OFFICER(S)

Name	Karen Hayes
Job Title	Executive Projects Manager – Governance
Email/Telephone	khayes@tendringdc.gov.uk