



Open Report on behalf of Andrew Crookham, Deputy Chief Executive & Executive Director - Resources

Report to:	Audit Committee
Date:	25 March 2024
Subject:	Audit Committee Work Programme

Summary:

This report provides the Committee with information on the core assurance activities currently scheduled for the work plan.

Recommendation(s):

To review and amend the Audit Committee's work plan ensuring it contains the assurance areas necessary to approve the Annual Governance Statement.

Background

1. The work plan, as attached at Appendix A, has been compiled based on the core assurance activities of the Committee as set out in its terms of reference and best practice.

Training and Development Programme

2. An important element of the Audit Committee's effectiveness is maintenance of the skills and awareness of what makes a committee effective. To support this a training programme is developed annual to enable committee members to remain up to date on key issues, wider learning and any developments that impact on Audit Committee and their delivery obligations.
3. Following discussion with the Chairman and Vice Chairman of the Audit Committee the following training and development programme is proposed in table 1.
4. It is proposed that items 1, 2 & 3 are held in one half day session on site to maximise the links between the three important subjects.

Table 1.

Item	Training Event	Intended Aims	Duration	Delivery	Personnel
1.	How to assess effective delivery	To share real aspects of effective delivery of committee objectives and understanding the vital role the committee holds.	1 hour	In person	Claire Goodenough
2.	Risk appetite and context application	Raise awareness of the importance of appetite reporting and the framework in place.	1 hour	In person	Mandy Knowlton Rayner
3.	Counter fraud approach and horizon scanning	Share the approach adopted by the CF team in understanding fraud risks and the approach to improve awareness and compliance.	1 hour	In person	Mark Harrison
4.	Lincolnshire Audit Committee group	Opportunity for district and county council audit committees to meet and share common interest areas.	1 hour	In person	Democratic Services
5.	Feedback on audit reports and areas of interest	Informal discussion on any aspects requiring further information or discussion on deep dive areas to inform the November agenda item.	30 minutes	Teams	Mandy Knowlton Rayner

Conclusion

5. The work plan helps the Audit Committee effectively deliver its terms of reference and keeps track of areas where it requires further work and/or assurance.

Consultation

a) Have Risks and Impact Analysis been carried out?

No

b) Risks and Impact Analysis

N/A

Appendices

These are listed below and attached at the back of the report	
Appendix A	Work Programme

Background Papers

No Background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Claire Goodenough, Head of Audit and Risk Management, who can be contacted at Claire.Goodenough@lincolnshire.gov.uk

Appendix A - Audit Committee Work Plan

25 March 2024 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
External Audit Strategy – Lincolnshire County Council & Pension Fund 2023/24	Representatives of KPMG	Seek assurance over progress and delivery of the external audit plan and that any risks to successful production of the financial statements and audit are being managed.
Statement of Accounts 2023/24 – Accounting Policies	Sue Maycock (Head of Finance – Corporate)	Confirm that the appropriate accounting policies are being applied and understand the impact of any material changes that affect the Council's or Pension fund accounts.
Constitution Review	Nicola Calver (Member Services Manager)	
Risk Management Annual Report – March 2024	Claire Goodenough (Head of Internal Audit and Risk Management) Mandy Knowlton-Rayner (Insurance & Risk Manager)	Seek assurance that risk-related issues are being addressed.
Counter Fraud Plan 2024/25	Claire Goodenough (Head of Internal Audit and Risk Management)	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.
Internal Audit Plan 2024/25	Claire Goodenough (Head of Internal Audit and Risk Management)	That the Internal Audit Plan focuses on the key risks facing the Council and is adequate to support the Head of Audit opinion. Confirm that the plan achieves a balance between setting out the planned work for the year and retaining flexibility to changing risks and priorities during the year. Ensure that the Internal Audit Resource has sufficiently capacity and capabilities to maintain an effective internal audit function.

17 June 2024 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Draft Statement of Accounts 2023/2024	Sue Maycock (Head of Finance – Corporate)	Asking questions to confirm the integrity of the Council's financial statements prior to audit/publication. Improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English.
Internal Audit Report & Annual Opinion 2023/24	Claire Goodenough (Head of Internal Audit and Risk Management)	Provides the Committee with the adequacy of the Council's Governance, Risk and Control environment and delivery of the Internal Audit Plan
Information Assurance Annual Report 2023/24	David Ingham (Head of Information Assurance)	
Monitoring Officer Annual Report	Will Bell (Monitoring Officer)	Enables the Committee to consider the Monitoring Officer's Annual Report
DRAFT Annual Governance Statement 2023/24	Claire Goodenough (Head of Internal Audit and Risk Management)	Review the assurance reflected in the AGS and whether it supports the understanding of how the Council is governed whilst in draft form.
Counter Fraud Risk Register	Mark Harrison (Counter Fraud Manager)	Receive an update on the fraud risks facing the Council, the level of exposure arising and how the Council is mitigating these risks.
Lincolnshire Fire & Rescue's Reporting System Migration Update	Mark Baxter (Chief Fire Officer)	Provide assurance on the implementation of the upgrade system and how risks are being managed and whether risks remain to the delivery of public services and community wellbeing.
22 July 2024 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Internal Audit Progress Report – July 2024	Claire Goodenough (Head of Internal Audit and Risk Management) Sara Jackson (Internal Audit Manager)	Gain an understanding of the level of assurances being provided by the Head of Internal Audit over the Council's governance, risk and internal control arrangements and why. The Internal Audit Plan focuses on the key risks facing the Council and is

		adequate to support the Head of Audit opinion. Confirm that the plan achieves a balance between setting out the planned work (must do's) for the year and retaining flexibility to changing risks and priorities during the year.
Counter Fraud Progress Report – July 2024	Mark Harrison (Counter Fraud Manager)	Receive progress and updates against the plan delivery and report any areas for amendment within the plan.
Risk Management Progress Report – July 2024	Mandy Knowlton Rayner (Risk & Insurance Manager)	Seek assurance that risk-related issues are being addressed and report activity between April – June 2024.
Risk report on the Integration of Health and Social Care including IMT arrangements.	Martin Samuels (Executive Director of Adult Care and Community Wellbeing)	Seek assurance that the integration is progressing, the level of risks being mitigated, and the resultant risks the Council may be exposed to.
Risk report on the Adult Social Care Service Procurement.	Martin Samuels (Executive Director of Adult Care and Community Wellbeing)	Seek assurance on the project plan and implementation of the social care procurement including the quality of mitigations and the level of associated risk the Council may be exposed to.
23 September 2024 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Approval of the Council's Annual Governance Statement 2023/24	Claire Goodenough (Head of Internal Audit and Risk Management)	Confirm that the final Annual Governance Statement accurately reflects the Committees understanding of how the Council is run.
External Audit Strategy 2023/24 Lincolnshire County Council and Lincolnshire Pension Fund	Representatives of KPMG	Consider the outcome of the External Audit and the appropriateness of management responses. Consider any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.

		Consider the proposed Value for Money Conclusion and any matters arising.
Statement of accounts 2023/24 – Lincolnshire County Council & Pension Fund	Sue Maycock (Head of Finance – Corporate)	Ensure that the explanatory forward to the accounts help the public understand the authority's financial management of public funds. Consider the outcome of the External Audit and the appropriateness of management responses. Consider any concerns arising
Risk Management Progress Report – November 2024	Mandy Knowlton-Rayner (Insurance & Risk Manager)	Seek assurance that risk-related issues are being addressed and report activity between July – September 2024.
11 November 2024 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Draft Audit Committee Annual Report 2024	Claire Goodenough (Head of Internal Audit and Risk Management)	Provide assurance that the Committee has adequately discharged its terms of reference and has positively contributed to how well the Council is run.
Counter Fraud Progress Report – November 2024	Claire Goodenough (Head of Internal Audit and Risk Management)	Receive progress and updates against the plan delivery and report any areas for amendment within the plan.
Strategic Risk – Deep Dive (Selected by the Committee)	Risk Owner	Opportunity for the Committee to hold a risk deep dive into one risk area within the strategic risk register to gain full assurance on the control and mitigation in place.
Horizon Scanning	Claire Goodenough (Head of Internal Audit and Risk Management)	To provide early signs of potentially important developments – identifying potential treats, risks, emerging issues and opportunities.
3 February 2025 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Internal Audit Progress Report – February 2025	Claire Goodenough (Head of Internal Audit and Risk Management) Sara Jackson (Internal Audit Manager)	Gain an understanding of the level of assurances being provided by the Head of Internal Audit over the Council's governance, risk and internal control arrangements and why.

		<p>The Internal Audit Plan focuses on the key risks facing the Council and is adequate to support the Head of Audit opinion.</p> <p>Confirm that the plan achieves a balance between setting out the planned work (must do's) for the year and retaining flexibility to changing risks and priorities during the year.</p>
Combined Risk Reports	Chief Executive, Executive Directors, and Chief Fire Officer	<p>Understand the level of assurances being provided on the Council's critical systems, key risks and projects and how they link to the Committees role and remit and the Annual Governance Statement.</p> <p>Seeking assurance that they are working well and that any significant risk and issues are being actively managed.</p>
Committee Annual Report 2024	Claire Goodenough (Head of Internal Audit and Risk Management)	Provide assurance that the Committee has adequately discharged its terms of reference and has positively contributed to how well the Council is run.
24 March 2025 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
External Audit Strategy – Lincolnshire County Council & Pension Fund 2024/25	Representatives of KPMG	Seek assurance over progress and delivery of the external audit plan and that any risks to successful production of the financial statements and audit are being managed.
Statement of Accounts 2024/25 – Accounting Policies	Sue Maycock (Head of Finance – Corporate)	Confirm that the appropriate accounting policies are being applied and understand the impact of any material changes that affect the Council's or Pension fund accounts.
Annual report for risk management 2024/25	Mandy Knowlton-Rayner (Insurance & Risk Manager)	Seek assurance that risk-related issues are being addressed.
Internal Audit Plan 2025/26	Claire Goodenough (Head of Internal Audit and Risk Management)	That the Internal Audit Plan focuses on the key risks facing the Council and is adequate to support the Head of Audit opinion.

		<p>Confirm that the plan achieves a balance between setting out the planned work for the year and retaining flexibility to changing risks and priorities during the year.</p> <p>Ensure that the Internal Audit Resource has sufficiently capacity and capabilities to maintain an effective internal audit function.</p>
Counter Fraud Plan 2025/26	Mark Harrison (Counter Fraud Manager)	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.
Counter Fraud Annual Report including Progress Report Nov-Mar	Mark Harrison (Counter Fraud Manager)	Receive progress and updates against the plan delivery and report any areas for amendment within the plan.

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