

Audit Committee Work Plan 2019/20

| 22 July 2019 | | |
|---|---|---|
| Item | Contributors | Assurances Required/ Sought |
| Statement of Accounts for Lincolnshire County Council & Lincolnshire Pension Fund for the year ending 31 March 2019 | Sue Maycock (Head of Finance – Corporate) Mike Norman (Senior Manager, Mazars) | 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 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. |
| Review and Approval of Financial Procedures – Risk and Audit | Lucy Pledge (Head of Internal Audit and Risk Management) | To monitor the effective development and operation of risk management, internal control and corporate governance in the Council |
| Annual Report on Corporate Compliments and Complaints | Shay Noreen (Corporate Project Support Officer) | Whether the council is compliant with its own and other published standards and controls. |

| 23 September 2019 | | |
|-----------------------------------|---|--|
| Item | Contributors | Assurances Required/ Sought |
| Internal Audit Progress Report | Rachel Abbott (Team Leader – Audit) | 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. |
| External Audit Progress Report | Mike Norman (Senior Manager, Mazars) | 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. |
| Update on strategic risk register | Debbie Bowring (Principal Risk Officer) | Seek assurance that risk-related issues are being addressed. |

23 September 2019

| | | |
|--|--|---|
| Counter Fraud progress report (including Fraud Risks Register) | Matt Drury (Principal Investigator) | <p>Confirm that the Council's counter fraud activity is targeted and effective.</p> <p>Ensure that appropriate progress is being made on the delivery of the Counter Fraud plan.</p> <p>Ensure that lessons have been learnt – understand fraud risks facing the Council and actions being taken to reduce the risk</p> |
| Approval of Audit Committee Annual Report | Lucy Pledge (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. |
| Review of Audit Committee's Terms of Reference and Update of the Audit Charter | Lucy Pledge (Head of Internal Audit and Risk Management) | <p>Provide assurance that the Committee terms of reference meets good practice for an effective Audit Committee.</p> <p>Provide assurance that the Internal Audit function terms of reference meets good practice and conforms to the Public Sector Internal Audit Standards</p> |

18 November 2019

| Item | Contributors | Assurances Required/ Sought |
|--|-------------------------------------|--|
| Internal Audit Progress Report | Rachel Abbott (Team Leader – Audit) | 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. |
| Counter Fraud Progress Report and Policy Reviews | Matt Drury (Principal Investigator) | <p>Gain assurance that the Council has effective arrangements in place to fight fraud locally.</p> <p>Ensure that counter fraud resources are effectively targeted to the Council's key fraud risks.</p> |
| Whistleblowing Annual Report | | That the Council's process and procedures for dealing with whistleblowing referrals is effective. |

| 10 February 2020 | | |
|---|--|--|
| Item | Contributors | Assurances Required/ Sought |
| Corporate Leadership Team – Combined Assurance Status Reports | Head of Paid Service and all Executive Directors | 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. Seeking assurance that they are working well and that any significant risk and issues are being actively managed. |
| External Audit Progress Report | Mike Norman (Senior Manager, Mazars) | 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. |
| Internal Audit Progress Report | Rachel Abbott (Team Leader – Audit) | 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. |
| Strategic Risk Register - Update | Debbie Bowring (Principal Risk Officer) | Seek assurance that risk-related issues are being addressed. |

| 30 March 2020 | | |
|---|--|---|
| Item | Contributors | Assurances Required/ Sought |
| External Audit Strategies – Lincolnshire County Council and Pension Fund 2018/19 | Mike Norman (Senior Manager, Mazars) | 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. |
| Draft Internal Audit Annual Plan 2019/20 | Lucy Pledge (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. |
| Review of Governance Framework and development of the Annual Governance Statement 2019/20 | Lucy Pledge (Head of Internal Audit and Risk Management) | Confirm that the Annual Governance Statement reflects the Committee's understanding of how the Council is run and that any significant governance issues / risks have been identified / published. Constructively challenge the information and evidence being presented. Ensuring value for money assurance arrangements are reported on and assessing how this features in the Annual Governance Statement. |

| 30 March 2020 | | |
|-----------------------------------|-------------------------------------|---|
| Item | Contributors | Assurances Required/ Sought |
| | | Improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English |
| Counter Fraud Annual Plan 2020/21 | Matt Drury (Principal Investigator) | Gain assurance that the Council has effective arrangements in place to fight fraud locally. Ensure that counter fraud resources are targeted to the Council's key fraud risks. |
| Internal Audit Progress Report | Rachel Abbott (Team Leader – Audit) | 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. |

| 15 June 2020 | | |
|---|--|--|
| Item | Contributors | Assurances Required/ Sought |
| Approval of the Council's Annual Governance Statement 2019/20 | Lucy Pledge (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 and any comments made on the draft have been acted upon. |
| Counter Fraud Annual Report 2019/20 | Dianne Downs (Team Leader – Audit) | On the overall effectiveness of the Authority's arrangements to counter fraud and corruption. |
| Internal Audit Annual Report | Lucy Pledge (Head of Internal Audit and Risk Management) | 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. To consider how well the Internal Audit Functions is performing: <ul style="list-style-type: none"> • Is it what you want – independent, objective and provide a knowledgeable view of how well the Council is being run? • Conforms to the Public Sector Internal Audit Standards? • Has an effective Quality Assurance framework? • Successfully delivers results that make a difference in how well the Council is run? |

15 June 2020

| Item | Contributors | Assurances Required/ Sought |
|-------------------------------------|---|---|
| Internal Audit Progress Report | Rachel Abbott (Team Leader – Audit) | 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. |
| Draft Statement of Accounts 2019/20 | Sue Maycock (Head of Finance – Corporate) | By asking questions (supported by independent advisor), 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 |

Appendix B

| Audit Committee Action Plan 2019/20 | | | |
|---|---|--|---------------------------------|
| Action | Terms of Reference Outcome | Key Delivery Activities | When |
| 1. Clarify who should attend the Audit Committee and expectations on the information being presented. | <p>Ensure that relevant and focussed reports are presented. Provide more certainty that assurance is relevant and reliable</p> <p>Promote constructive challenge during meetings</p> <p>Strengthen accountability arrangements and the effectiveness of the Audit Committee</p> | Develop reporting protocol | Revised to September 2019 |
| 2. Develop Action plan following self-assessment workshop considering the following: | Improve effectiveness of the committee | New Committee members appointed – work with new Committee to draw up a training and development plan | |
| | | Ensure that there is a private meeting with External Auditor at least once a year | Agreed. |
| | | End of meeting debrief / lunch | Chairman to arrange as required |
| | | Briefing / update on key risks between meetings | Noted |