

## Audit Committee Work Plan 2020-21

13 July 2020 - 11.00 am - Virtual Meeting		
Item	Contributors	Assurances Required/ Sought
Internal Audit Annual Report 2019/20	Lucy Pledge (Head of Internal Audit and Risk Management)	<p>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> <p>To consider how well the Internal Audit Functions is performing:</p> <ul style="list-style-type: none"> <li>Is it what you want – independent, objective and provide a knowledgeable view of how well the Council is being run?</li> <li>Conforms to the Public Sector Internal Audit Standards?</li> <li>Has an effective Quality Assurance framework?</li> <li>Successfully delivers results that make a difference in how well the Council is run?</li> </ul>
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.
Information Assurance Annual Report 2019/20	David Ingham (Head of Information Assurance)	Gain an understanding of the level of assurances being provided by the Head of Information Assurance over the Council's information governance arrangements and why.
Monitoring Officer's Annual Report	David Coleman (Monitoring Officer)	Confirm compliance with the Council's code of conduct and constitutional arrangements – ensuring the lawfulness of decisions and promoting / maintaining high standards of conduct by officers and members.
Local Government Association Model Code of Conduct	David Coleman (Monitoring Officer)	
Draft Statement of Accounts 2019/20	Sue Maycock (Head of Finance – Corporate)	<p>By asking questions (supported by independent advisor), confirm the integrity of the Council's financial statements prior to audit/publication.</p> <p>Improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English.</p>

**28 September 2020 – 10 am – Virtual Meeting**

<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Statement of Accounts for Lincolnshire County Council & Lincolnshire Pension Fund for the year ending 31 March 2020	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.
Internal Audit Progress 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.
Risk Management Progress Report – September 2020	Debbie Bowring (Principal Risk Officer)	Seek assurance that risk-related issues are being addressed.
Fraud Risk Register	Matt Drury (Principal Investigator)	Confirm that the Council's counter fraud activity is targeted and effective.  Ensure that appropriate progress is being made on the delivery of the Counter Fraud plan.  Ensure that lessons have been learnt – understand fraud risks facing the Council and actions being taken to reduce the risk.
Audit Committee Annual Report August 2020	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.
Annual Audit Letters for Lincolnshire County Council & Lincolnshire Pension Fund for the year ending 31 March 2020	Michelle Grady (Assistant Director – Strategic Finance)	

16 November 2020 – 10 am – Virtual Meeting		
Item	Contributors	Assurances Required/ Sought
Counter Fraud Progress Report to 30 September 2020	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 2019-20	Matt Drury (Principal Investigator)	That the Council's process and procedures for dealing with whistleblowing referrals is effective.
Review of Audit Committee Terms of Reference and Internal 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>
Internal Audit Progress 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.

08 February 2021 - 10 am		
Item	Contributors	Assurances Required/ Sought
Combined Assurance Status Reports – 2020/21	Chief Executive and Executive Directors	<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>
<b>Items to be circulated for Information Only</b> <ul style="list-style-type: none"> <li>- Internal Audit Progress Report</li> <li>- Risk Management Progress Report – February 2021</li> <li>- Annual Report on Corporate Compliments and Complaints</li> </ul>		

**29 March 2021 – 10.00 am**

<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Financial Management Code / Lessons Learnt from Northamptonshire County Council	Sue Maycock (Head of Finance – Corporate)	
External Audit Strategies – Lincolnshire County Council and Pension Fund 2020/21	Mike Norman - attending (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.
External Audit Progress Report – March 2021	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.
Review of Governance Framework and Development of the Annual Governance Statement 2020/21	Lucy Pledge (Head of Internal Audit and Risk Management)	<p>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.</p> <p>Constructively challenge the information and evidence being presented.</p> <p>Ensuring value for money assurance arrangements are reported on and assessing how this features in the Annual Governance Statement.</p> <p>Improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English.</p>
Draft Internal Audit Annual Plan 2021/22	Lucy Pledge (Head of Internal Audit and Risk Management)	<p>That 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 for the year and retaining flexibility to changing risks and priorities during the year.</p>
Counter Fraud Annual Report 2020/21	Dianne Downs (Team Leader – Counter Fraud & Investigations)	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.

**14 June 2021 – 10.00 am**

<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Internal Audit Progress Report	Lucy Pledge (Head of Internal Audit and Risk Management)	<p>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> <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 for the year and retaining flexibility to changing risks and priorities during the year.</p>
Statement of Accounts 2020/21 – Accounting Policies	Sue Maycock (Head of Finance – Corporate)	<p>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.</p>

Audit Committee Action Plan 2020			
Action	Terms of Reference Outcome	Key Delivery Activities	When
1. Develop Action plan following self-assessment workshop considering the following	Improve effectiveness of the committee	Improving Attendance – Chairman to meet with each member and obtain feedback	On-going
		Meeting with Corporate Leadership Team around new corporate plan, accountability and assurance framework	TBC
		Partnership assurance (combined assurance status reports)	TBC
		Integrated Assurance – PWC Better Care Fund report	In progress – new governance arrangements being developed
		Feedback the outcome of meetings: <ul style="list-style-type: none"> <li>• End of meeting summary</li> <li>• Diarise meeting with CEX / Leader</li> </ul>	From September 2019
		Look at venue and time of meeting	