



Open Report on behalf of Andrew Crookham - Executive Director - Resources

Report to:	Audit Committee
Date:	15 November 2021
Subject:	Work Programme

Summary:

This report provides the Committee with information on the core assurance activities currently scheduled for the 2021 work plan.

Recommendation(s):

1. To review and amend the Audit Committee's work plan ensuring it contains the assurance areas necessary to approve the Annual Governance Statement 2021.
2. Consider the actions identified in the Action Plan.

Background

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.

Appendix B – keeps track of actions agreed by the Committee and future potential agenda items.

Conclusion

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
Appendix B	Action plan

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 Lucy Pledge, Head of Audit and Risk Management, who can be contacted on 01522 553692 or lucy.pledge@lincolnshire.gov.uk .

Appendix A - Audit Committee Work Plan 2021/22

15 November 2021 – 10.00 am		
Statement of accounts 2020/21 – Lincolnshire County Council & Pension Fund	Representatives of 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.
Counter Fraud Progress Report	Matt Drury (Principal Investigator)	Gain assurance that the Council has effective arrangements in place to fight fraud locally. Ensure that counter fraud resources are effectively targeted to the Council's key fraud risks.
Draft Audit Committee Annual Report 2020/21 Moved to February 2022	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.
Auditor Appointment	Michelle Grady – Assistant Director Finance / Sue Maycock	Invitation to join national procurement of external audit function from end of the current contract in 2022/23.
External Auditors Annual Report 2020/21	Michelle Grady – Assistant Director Strategic Finance / Sue Maycock	Assurance over effective engagement of External Auditors for the Council's financial accounts and Value for Money opinion.
Internal Audit Plan – up to 31st March 2022	Lucy Pledge – Head of Internal Audit and Risk Management / Matthew Waller – Team Leader – Audit	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 capability to deliver the plan. Seek an understanding of what assurances Internal Audit will be providing the Committee to help it discharge its terms of reference.

Revised Counter Fraud Policies Moved to March 2022	Lucy Pledge – Head of Internal Audit and Risk Management	Gain assurance that the Council has effective arrangements in place to fight fraud locally. Ensure that counter fraud resources are effectively targeted to the Council's key fraud risks.
Smarter Working Update	Tony Kavanagh	To provide members with an update on the smarter working project and assurance on how performance and productivity will be monitored and managed for home working.

7 February 2022 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
Combined Assurance Status Reports – 2021/22	Chief Executive, Executive Directors and Chief Fire Officer	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.
Horizon Scanning Moved to March 2022	Lucy Pledge (Head of Internal Audit and Risk Management)	To provide early signs of potentially important developments – identifying potential treats, risks, emerging issues and opportunities.
Draft Audit Committee Annual Report 2020/21 Moved to February 2022	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.

28 March 2022 – 10.00 am

Item	Contributors	Assurances Required/ Sought
External Audit Strategy – Lincolnshire County Council 2021/22	Representatives of 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 Quality	Sue Maycock (Head of Finance – Corporate)	Effectiveness of the External Auditors Quality Assurance Framework / processes following the 2020/21 audit experience, changes in audit resources and the October 2020 publication of the report by the Financial Reporting Council on Major Local Audits - Audit Quality Inspection.
Statement of Accounts 2021/22 – 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.
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>
Risk Management Progress Report - March 2022	Debbie Bowring (Principal Risk Officer)	Seek assurance that risk-related issues are being addressed.

28 March 2022 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
International Standards on Auditing - Response to Management Processes Questions	Dianne Downs (Team Leader – Audit)	Each year the External Auditors are required to obtain an understanding of the Council's management processes in a number of areas. The International Auditing Standards specify the areas concerned – with the aim to support risk assessment around fraud, error or a material mis-statements in the County Council and Pension Fund financial statements. This report sets out the management responses to those questions.
Counter Fraud Plan 2022/23	Dianne Downs (Team Leader – Audit)	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.
Revised Counter Fraud Policies	Lucy Pledge – Head of Internal Audit and Risk Management	Gain assurance that the Council has effective arrangements in place to fight fraud locally. Ensure that counter fraud resources are effectively targeted to the Council's key fraud risks.
Horizon Scanning	Lucy Pledge (Head of Internal Audit and Risk Management)	To provide early signs of potentially important developments – identifying potential treats, risks, emerging issues and opportunities.

Items to be programmed:

- **Integration of Health and Social Care (including IMT)** – Glen Garrod (Executive Director of Adult Care and Community Wellbeing) – Date TBC.

Appendix B - Audit Committee Action Plan 2021/22

Audit Committee Action Plan 2021/22			
Action	Terms of Reference Outcome	Key Delivery Activities	When
The Committee was to receive additional information around reported cases which had resulted in staff dismissals. Counter Fraud Annual Report considered at 12 th July Audit Committee			Before 27 September 2021
Lessons Learned From Public Interests Reports Workshop		Working Together Forward Working / Effectively Moving Our Joint	March 2022

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