

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

Report to:	<b>Audit Committee</b>
Date:	<b>13 June 2022</b>
Subject:	<b>Work Programme</b>

**Summary:**

This report provides the Committee with information on the core assurance activities currently scheduled for the 2022 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](mailto:lucy.pledge@lincolnshire.gov.uk).

Appendix A - Audit Committee Work Plan 2021/23

<b>13 June 2022 – 10.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
International Standards on Auditing - Response to Management Processes Questions	Lucy Pledge (Head of Internal Audit and Risk Management)	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.
Internal Audit – External Quality Assessment 2022	Lucy Pledge – Head of Internal Audit and Risk Management	Assurance over Internal Audit conformance with the Public Sector Internal Audit Standards.
Annual Report on Corporate Compliments and Complaints	Shay Noreen (Complaints Manager)	Provide assurance on the effectiveness of the Councils complaints policy and processes.
Information Assurance Annual Report 2021/22	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.
<b>11 July 2022 – 11.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
<b>Informal Statement of Accounts Training at 9.15am</b>		
Draft Statement of Accounts 2020/21	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.
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.
<b>11 July 2022 – 11.00 am (cont)</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Internal Audit Annual Report 2021/2022	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"> <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>
Counter Fraud & Whistleblowing Annual Report	Matthew Waller – Team Leader – Audit	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.
Approval of the Council's Annual Governance Statement 2021/22	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.
<b>26 September 2022 – 10.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Update on the Council's Financial Resilience	Sue Maycock (Head of Finance – Corporate)	Provide assurance that the Council's arrangements follow good practice - supporting financial resilience, sound financial management and VfM.  Gain assurance on implementation of improvement actions identified through self assessment: <ul style="list-style-type: none"> <li>• External Audit VFM self-assessment</li> <li>• CIPFA Financial Management Code</li> </ul>
<b>26 September 2022 – 10.00 am (cont)</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>

Updated Audit Completion Report 2020/21 – Lincolnshire County Council	Sue Maycock (Head of Finance – Corporate) 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.
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.
Fraud Risk Register	Matthew Waller – Team Leader – Audit	Confirm that the Council's counter fraud activity is targeted and effective.
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.
Risk Management Progress Report – September 2022	Debbie Bowring (Principal Risk Officer)	Seek assurance that risk-related issues are being addressed.
Internal Audit Progress Report – September 2023	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.  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.
<b>14 November 2022 – 10.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>

<p>Statement of accounts 2021/22 – Lincolnshire County Council &amp; Pension Fund</p>	<p>Sue Maycock (Head of Finance – Corporate)  Representatives of Mazars</p>	<p>Ensure that the explanatory forward to the accounts help the public understand the authority's financial management of public funds.</p> <p>Consider the outcome of the External Audit and the appropriateness of management responses.</p> <p>Consider any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council</p> <p>Consider the proposed Value for Money Conclusion and any matters arising.</p>
<p>Audit Completion Report 2021/22 – Lincolnshire County Council &amp; Pension Fund</p>	<p>Representatives of Mazars</p>	<p>Consider the outcome of the External Audit and the appropriateness of management responses.</p> <p>Consider any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council</p> <p>Consider the proposed Value for Money Conclusion and any matters arising.</p>
<p>Counter Fraud Progress Report – October 2022</p>	<p>Gary Douglas (Principal Investigator)</p>	<p>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.</p>
<p>Horizon Scanning</p>	<p>Lucy Pledge (Head of Internal Audit and Risk Management)</p>	<p>To provide early signs of potentially important developments – identifying potential treats, risks, emerging issues and opportunities.</p>

<b>January / February 2023 – 10.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
Combined Assurance Status Reports – 2022/23	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.
Draft Audit Committee Annual Report 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.
<b>March 2023 – 10.00 am</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>
External Audit Strategy – Lincolnshire County Council & Pension Fund 2022/23	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.
Statement of Accounts 2022/23 – 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 – March 2023	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.  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.  Is adequate to support the Head of Audit opinion.
<b>March 2023 – 10.00 am (cont)</b>		
<b>Item</b>	<b>Contributors</b>	<b>Assurances Required/ Sought</b>

Risk Management Progress Report - March 2023	Debbie Bowring (Principal Risk Officer)	Seek assurance that risk-related issues are being addressed.
Counter Fraud Plan 2022/23	Matthew Waller – Team Leader – Audit	On the overall effectiveness of the Authority's arrangements to counter fraud and corruption.
Internal Audit Plan 2022/23	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> <p>Ensure that the Internal Audit Resource has sufficiently capacity and capabilities to maintain an effective internal audit function.</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.

**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 2022/23**

<b>Audit Committee Action Plan 2022/23</b>			
<b>Action</b>	<b>Terms of Reference Outcome</b>	<b>Key Delivery Activities</b>	<b>When</b>
Lessons Learned From Public Interests Reports Workshop Working with Overview & Scrutiny Management Board		Working Effectively Together / Moving Forward Our Joint Working	March 2022
Implement a training programme on key aspects of the Audit Committee terms of reference			
Re-start Lincolnshire Audit Committee Forum			

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