



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

Report to:	Audit Committee
Date:	6 February 2023
Subject:	Work Programme

Summary:

This report provides the Committee with information on the core assurance activities currently scheduled for the 2023 work plan.

Recommendation(s):

1. To review and amend the Audit Committee's work plan ensuring it contains the necessary assurance areas.
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.

Emerging Risks

A verbal update / discussion on any emerging high-risk areas that the Committee may wish to consider for future agenda items.

Action Tracker

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) 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 .

6 February 2023 – 10.00 am		
Item	Contributors	Assurances Required/ Sought
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.

27 March 2023 – 10.00 am

Item	Contributors	Assurances Required/ Sought
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.
Risk Management Progress Report - March 2023	Debbie Bowring (Principal Risk Officer)	Seek assurance that risk-related issues are being addressed.
Fraud Risk Register	Matthew Waller (Team Leader – Audit)	Confirm that the Council's counter fraud activity is targeted and effective.

Items to be programmed:

- **Integration of Health and Social Care (including IMT)** – Glen Garrod (Executive Director of Adult Care and Community Wellbeing) – Date TBC.
- **Financial Resilience and Financial Management Code update** – progress on improvement actions and assessment of Council’s financial resilience. November 2023

Appendix B - Audit Committee Action Plan 2022/23

Audit Committee Action Plan 2022/23			
Action	Terms of Reference Outcome	Key Delivery Activities	When
Lessons Learned From Public Interests Reports Workshop Working with Overview & Scrutiny Management Board	Working Effectively Together / Moving Forward Our Joint Working	Meeting with Chairmen and Vice Chairmen of Audit Committee and Overview & Scrutiny Management Board to agree way forward Meeting held 5th October 2022. Further work needed to help determine how this can work in practice – ensuring that these arrangements are effective and has an impact.	Work in progress – next meeting to be arranged January 2023.
Implement a training programme on key aspects of the Audit Committee terms of reference	Audit Committee Effectiveness	Training & Development plan developed.	November 2022

Audit Committee Action Plan 2022/23

		Agreed at Sept 2022 meeting – dates to be scheduled.	
Re-start Lincolnshire Audit Committee Forum	Audit Committee Effectiveness	Set up event	March 2023
Complaints process – oversight and action	Effectiveness of complaints process	<p>Meeting with Chairmen and Vice Chairmen of Audit Committee and Overview & Scrutiny Management Board to agree way forward.</p> <p>Discussed at meeting on the 5th October 2022 – more information needed on current information presented to scrutiny committees.</p>	January 2023