

## DRAFT AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
20 March 2023	Audit Results Report (ISA260)	Annual	External Audit	To consider and note audit results report
	Statement of Accounts 2021/22	Annual	Mark Saunders	To review and approve the Statement of Accounts 2021/22
	Letter of Representation	Annual	Mark Saunders	To agree format and content of the Letter of Representation provided to the External Auditors at the conclusion of the 21-22 Statement of Accounts audit. To be signed by Chairman of ARMC and S151 officer.
	Annual Governance Statement Update 2022/23	Progress Report	IA Manager	To review progress on the AGS for 2022-23
	External Quality Assessment	5-yearly	Peter Catchpole	To provide members with the results of the 5-yearly External Quality Assessment of Internal Audit
	Risk Management Policy and Strategy Review	Annual	Stephen Beacher	To consider and note the annual review of risk management Policy and Strategy
	RIPA Annual Update	Annual	Amy Brown	To review and note the use of RIPA in the year
	Risk Based Internal Audit Plan and Internal Audit Strategy 2022/23	Annual	IA Manager	To provide the Audit and Risk Management Committee with an overview of the work to be undertaken by Internal Audit during 2022/23
	Audit and Risk Management Committee Work Programme	Quarterly	Peter Catchpole	Information purposes
4 July 2023	Treasury Management Annual Review 2022/23	Annual	Mark Saunders	To consider the overall financial and operational performance of the Council's treasury management

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				activity for 2022/23
	Internal Audit Outturn and Quality Assurance Review	Annual	Audit	<p>To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2022/23</p> <p>To provide the Audit Managers annual opinion on the system of internal control</p> <p>To consider the effectiveness of Internal Audit</p>
	Audit and Risk Management Committee Annual Report 2022-2023	Annual	Audit	To report to Full Council the commitment and effectiveness of the Audit and Risk Management Committee's work from April 2022 to March 2023
	Audit and Risk Management Committee Work Programme	Quarterly	Audit	Information purposes
	Independent members Review	Progress report	Amy Brown	To discuss the appointment of an independent person to the ARMC
25 September 2023	Annual Governance Statement 2022 - 23	Annual	Audit	Regulation 6(1) of the Accounts and Audit Regulations 2015, require the Council to conduct an annual review of the effectiveness of its system of internal control and publish an Annual Governance Statement (AGS). The CIPFA Finance Advisory Network has issued detailed practical guidance for meeting the requirements of the Accounts and Audit Regulations
	Statement of Accounts 2022-23	Annual	Mark Saunders	Review and approve the Statement of Accounts 2022-23

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	Corporate Risk Register Review	Quarterly	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the Council's Corporate Risk Register
	External Audit Plan 2022-23	Annual	External Audit	To note the external audit plan for 2022-23
	Internal Audit Plan 2022/23 – Quarterly Update	Progress report	Audit	To consider and note the activity and performance of the Internal Audit function.
	Audit and Risk Management Committee Work Programme	Quarterly	Audit	Information purposes

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DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
20 November 2023	Audit Results report (ISA 260)	Annual	Audit	To note the independent external auditors, Ernst & Young (EY), Annual Audit Letter
	Letter of Representation	Annual	Mark Saunders	To agree the format and content of the Letter of Representation provided to the External Auditors at the conclusion of the 21-22 Statement of Accounts audit.
	Treasury Management Strategy Statement and Annual Investment Strategy Mid-year review	6 monthly	Mark Saunders	To review the activity for first 6 months of the year and to provide members a update on matters pertinent to the Councils Treasury Management Strategy
	Internal Audit Plan 2022/23 Progress report Q2	Quarterly	Audit	To consider and note the activity and performance of the Internal Audit function.
	Corporate Risk Register - Quarterly update	Quarterly	Stephen Beacher	To review and <i>approve the</i> quarterly risk register
	Audit and Risk Management Committee Work Programme	Quarterly	Audit	Information Purposes
12 February 2024	Treasury Management Strategy Statement, Capital Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2023/24	Annual	Mark Saunders	To endorse the strategy to be included in the final budget report
	Internal Audit Plan 2022/23 Progress report Q3	Quarterly	Audit	To consider and note the activity and performance of the Internal Audit function

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	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To review and approve the quarterly risk register.
	Audit and Risk Management Committee Work Programme	Quarterly	Audit	Information Purposes
25 March 2024	Risk Based Internal Audit Plan 2022/23	Quarterly	Audit	To approve the internal audit plan and resources for the forthcoming year
	Annual Governance Statement update	Progress Report	Audit	To review and note the progress on the Annual Governance Statement action plan.
	Risk Management Strategy and Corporate Risk Register	Annual	Stephen Beacher	To consider and note the annual review of risk. management and corporate risk register
	Audit and Risk Management Committee Work Programme	Quarterly	Audit	Information Purposes

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Future items *(when to be brought to the committee in 2022/23 to be determined)*

- Anti-Fraud and Corruption Policy and Strategy (4 Years)
- Anti-Money Laundering Policy (4 Years)
- Corporate Debt Policy (4 Years)

Cyclical Items not due this year *(unless policy or legislation changes require amendments prior to review date)*

- Internal Audit Charter June 2024
- Whistleblowing Policy June 2024
- ARMC Terms of Reference December 2024
- External Auditor Appointment Process Dec 2026 – Feb 2027

### Audit and Risk Management Committee Training sessions 2023/24

- Introduction to ARMC (For new members if required) July 2023
- Statement of Accounts September 2023
- Internal Audit Process November 2023
- GDPR / RIPA Training February 2024

### Audit and Risk Management Committee Action Plan

Title	Comments	Due by	RAG
Independent Member appointment	A report was presented to the committee in July 2022, with the committee agreeing in principle to progress with an independent member appointment to ARMC. Further report outlining skills analysis and job description to be brought back to ARMC for recommendation to Council.	July 2023	Not due yet
Committee Training	Committee Members to discuss training requirements and provide officers with suggested training topics for future meetings.	Ongoing	

## AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2023-24

### Abbreviations Used in Audit & Risk Management Committee

AGS	Annual Governance Statement
ARG	Additional Restrictions Grant
ARP	Anglia Revenue Partnerships
BCP	Business Continuity Planning
BEIS	The Department for Business, Energy and Industrial Strategy
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance and Accountancy
CIS	Commercial Investment Strategy
CMT	Corporate Management Team
CNC	CNC Building Control
CPCA	Cambridgeshire & Peterborough Combined Authority
CPE	Civil Parking Enforcement/
CPLRF	Cambridgeshire & Peterborough Local Resilience Forum
CTS	Council Tax Support
DFG	Disabled Facilities Grants
DPA	Data Protection Act
CSR	Comprehensive Spending Review
FFL	Fenland Future Ltd
GDPR	General Data Protection Regulations
IAS	International Accounting Standards
IFRS	International Financial Reporting Standard
LGA	Local Government Association
LGSS	Local Government Shared Services
LRSG	Local Restrictions Support Grants
MHCLG	Ministry of Housing Communities and Local Government
MoU	Memorandum of Understanding
MRP	Minimum Revenue Provision
MTFP	Medium Term Financial Plan
MTSP	Management, Trade Union & Staff Partnership
NFI	National Fraud Initiative
NNDR	National Non-Domestic Rates
OIB	Operational Improvement Board (ARP)
OLTL	Other Long-Term Liabilities
PPA	Post Payment Assurance
PSAA	Public Sector Auditor Appointments
PSIAS	Public Sector Internal Audit Standards
PWLB	Public Works Loan Board
RIPA	Regulation of Investigative Powers