



# Chelmsford City Council Audit & Risk Committee

**13<sup>th</sup> December 2023**

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## **Audit and Risk Committee Work Programme**

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Report by:

Audit Services Manager

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Officer Contact:

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Purpose

This report updates the rolling programme of work for this Committee.

Recommendations

That the rolling programme of work for the Committee is agreed.

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### 1. Introduction

- 1.1. The Audit & Risk Committee works to a standard programme of work to ensure that their work is spread evenly across meetings, as far as possible, and to ensure that core reports are produced at the appropriate time within the Council's reporting timetable.

### 2. Compliance with CIPFA Position Statement on Audit Committees

- 2.1. In June 2023, Committee agreed several actions to ensure the Committee meets the recommendations made in the CIPFA's Position Statement on Audit Committees. The update on actions are as follows:
- 2.2. **Recruitment of Co-opted Independent Member(s)** – a second Independent Person, Jeannine Hoeckx has been successfully recruited to Audit and Risk Committee.
- 2.3. **Committee Training** – a training needs assessment has been circulated to Committee Members to identify any training requirements. The results will be analysed and options for training opportunities will be shared.

2.4. **Undertake a self-assessment** – a self-assessment will be circulated by the Audit Services Manager to Committee Members for Committee to evaluate its impact and identify any further areas of improvement prior to 31<sup>st</sup> March 2024.

### 3. Rolling Programme of Work

Many of the reports submitted to this Committee are presented on a cyclical basis and can be timetabled for particular meetings. However, from time to time additional reports are requested which are presented to future meetings. The proposed rolling programme of work for this Committee for the next series of meetings is shown below.

#### 20<sup>th</sup> March 2024

Agenda Item	Report Owner
External Audit Update	TBC
Internal Audit Plan 2024 + Internal Audit Charter 2024	Audit Services Manager
Counter Fraud Annual Report	Audit Services Manager
Risk Management Report	Procurement and Risk Services Manager
Accounting Policies	Accountancy Services Manager (S151)
Audit & Risk Committee Work Programme	Audit Services Manager

#### 12<sup>th</sup> June 2024

##### (Joint meeting with Governance Committee)

Agenda Item	Report Owner
Review of the Local Code of Corporate Governance	Legal and Democratic Services Manager
Annual Governance Statement	Legal and Democratic Services Manager

##### (Audit & Risk Committee)

Agenda Item	Report Owner
External Audit Update	TBC
Revenue (Outturn)	Accountancy Services Manager (S151)
Capital Monitoring (Outturn)	
Internal Audit Annual Report 2023/24	Audit Services Manager
Audit & Risk Committee Annual Report 2023/24	
Review of the Audit & Risk Committee's Terms of Reference	
Audit & Risk Committee Work Programme	Audit Services Manager

**18<sup>th</sup> September 2024**

Agenda Item	Report Owner
External Audit Update	TBC
Health and Safety Annual Report	Public Health and Protection Services Manager
Risk Management Report	Procurement and Risk Services Manager
Internal Audit Plan September 2024 to March 2025	Audit Services Manager
Audit & Risk Committee Work Programme	Audit Services Manager

**11<sup>th</sup> December 2024**

Agenda Item	Report Owner
External Audit Update	TBC
CIPFA Financial Management Code Assessment	Accountancy Services Manager (s151)
Internal Audit Interim Report 2023/24	Audit Services Manager
Procurement Update	Procurement and Risk Services Manager
Audit & Risk Committee Work Programme	Audit Services Manager

List of appendices: None

Background papers: None

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### Corporate Implications

Legal/Constitutional: The Council has a duty to maintain an effective internal provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Regulation 5 (Part 1) of the Accounts and Audit Regulations 2015). Numerous legislation also emphasises the importance of the audit committee, including:

- Delivering Good Governance in Local Government: Framework
- PSIAS
- the Code of Practice on Managing the Risk of Fraud and Corruption

Financial: None

Potential impact on climate change and the environment: None

Contribution toward achieving a net zero carbon position by 2030: None

Personnel: None

Risk Management: The role of the Audit & Risk Committee in relation to risk management covers: assurance over the governance of risk, including leadership, integration of risk management into wider governance arrangements and the top level ownership and accountability for risks; keeping up to date with the risk profile and the effectiveness of risk

management actions and; monitoring the effectiveness of risk management arrangements and supporting the development and embedding of good practice in risk management.

Equality and Diversity: None

Health and Safety: None

Digital: None

Other: None

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Consultees: None

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Relevant Policies and Strategies: None

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