



Audit Panel

Report title: Audit Panel Work Programme

Date: 21 June 2022

Key decision: No.

Class: Part 1

Ward(s) affected: All

Contributors: Rich Clarke, Head of Assurance

Outline and recommendations

This report sets out the current proposed work plan for the Panel at its next meeting, scheduled for 8 September 2022, and an outline work programme of regular items across the next 12 months.

We recommend Members **note** the Work Programme

1. Summary

- 1.1. This paper builds on a generic work programme paper presented in March that aimed to set out a 'typical' year. This paper is more specific to the work of the Panel anticipated in 2022/23 and will be developed as the year goes on. It aims to help Members plan their work and enhance the level of scrutiny they can provide across the year. Members can, and no doubt will, request additional items of specific interest throughout the year. That we will use to adapt the work programme.

2. Recommendations

- 2.1. We recommend the Audit Panel:
 - **Note** the Audit Panel's work programme.

3. Policy Context

- 3.1. The work programme sets out papers that will come to the Panel as it discharges the responsibilities set out in its terms of reference.

4. Background

- 4.1. We have prepared this work programme in consultation with the Audit Panel Chair and relevant officers within the Council and our external auditors, Grant Thornton.

5. Anticipated Items for Meeting on 8 September 2022

- 5.1. At its next meeting, currently planned for 8 September 2022, Panel Members might expect to review the following papers as part of the routine business (to be supplemented by any additional requests made in tonight's meeting):
- **Internal Audit Charter.** Annual update to the Charter which sets out how the organisation plans to ensure its audit service can work in line with Public Sector Internal Audit Standards. In particular, the report will discuss revised independence safeguards reflecting the wider role of the Head of Assurance compared with the previous Head of Internal Audit.
 - **Internal Audit Progress Report 2022/23 Q2:** Standard progress report updating Members on findings so far.
 - **Anti-Fraud and Corruption Team Annual Report 2021/22:** Detailing the work of the anti-fraud team, key findings from work completed, and plans for developing the service through 2022/23.
 - **Risk Register Update Q1 2022/23:** Standard update of risk register at the end of Q1 2022/23. Will also include commentary on progress towards developing a new risk management framework for 2023.
 - **Risk Deep Dive:** The Panel has previously examined risks in Budget Management (December 2021), Cyber Security (March 2022) and adult and child safeguarding (June 2022)
 - **External Audit Progress Report Q2 2022/23:** A routine progress update from Grant Thornton. The report will also set out continued progress toward implementing outstanding external audit recommendations.
 - **Update on Audit Committee Regulatory Requirements:** On 31 May the Government announced plans to refresh the primary legislation governing Audit Committees in Local Government. This will include making them mandatory, requiring at least one independent member and seeking to place CIPFA's Audit Committee Guidance (to be published in June 2022) on a regulatory footing. This report will provide Members will an overview of forthcoming requirements and a view of Lewisham's preparedness.

6. Annual Work Programme

- 6.1. The table below sets out the current and anticipated papers this Panel might expect to consider in 2022/23. We will develop this further through the year.

Audit Panel Work Programme: Lewisham Council						
Service & Document Type	Purpose	Tuesday 21 June	Thurs 23 Sept	Wed 9 Nov	Tues 6 Dec	Tues 14 March
Assurance Service Documents						
Internal Audit						
Annual Report & Head of Audit Opinion 2021/22	Information	☑				
Progress Report	Information	☑	☑		☑	☑
Annual Plan 2022/23	Approval					☑
Audit Charter	Approval		☑			
External Quality Assessment	Information	☑				

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Service & Document Type	Purpose	Tuesday 21 June	Thurs 23 Sept	Wed 9 Nov	Tues 6 Dec	Tues 14 March
Anti-Fraud & Corruption						
Annual Report 2021/22	Information		☑			
Insurance & Risk						
Risk Management Strategy	Recommendation				☑	
Risk Register Update Report	Information	☑	☑		☑	☑
Specific Risk Area Review	Information	☑	☑		☑	☑
Finance Service Documents						
Letters of Representation 2021/22	Approval			☑		
Statement of Accounts 2021/22	Recommendation			☑		
Annual Governance Statement 2021/22	Recommendation			☑		
Consultation Responses	Information	☑				
External Audit Documents						
Value for Money Conclusion 2020/21	Information	☑				
Progress Report (including actions progress)	Information	☑	☑		☑	☑
Audit Plan 2021/22	Information	☑				
Risk Assessment 2021/22	Information	☑				
Audit Findings Report 2021/22	Information			☑		
Value for Money Conclusion 2021/22	Information					☑
Annual Audit Letter 2021/22	Information					☑
Housing Benefit Certification 2021/22	Information					☑
Audit Plan 2022/23	Information					☑
External Audit Documents						
Minutes of the previous meeting	Approval	☑	☑		☑	☑
Work Programme	Information	☑	☑		☑	☑
Update on Audit Committee Regulatory Requirements	Information		☑			

7. Wednesday 9 November Meeting

- 7.1. This is an extra meeting added to the Panel's typical annual cycle. It is needed to accommodate the end of audit process for the financial statements, which works to a tight schedule with a statutory deadline of the end of November.

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8. Financial implications

8.1. There are no financial implications arising from this report.

9. Legal implications

9.1. There are no legal implications arising from this report.

10. Equalities implications

10.1. There are no equalities implications arising from this report.

11. Climate change and environmental implications

11.1. There are no climate change and environmental implications arising from this report.

12. Crime and disorder implications

12.1. There are no crime and disorder implications arising from this report.

13. Health and wellbeing implications

13.1. There are no health and wellbeing implications arising from this report.

14. Background papers

14.1. The Panel's Terms of Reference are set out in the Council's [Constitution](#). Previous papers of the Panel are [online](#).

15. Report author and contact

15.1. For any queries on the report, please contact its author: Rich Clarke, Head of Assurance on 020 8314 8730 (extension 48730) or by email at rich.clarke@lewisham.gov.uk.

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