



## Audit Panel

### **Report title: Audit Panel Work Programme**

**Date:** 8 September 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 9 November 2022, and an outline work programme of regular items across the municipal year.

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 9 November 2022

- 5.1. 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.
- 5.2. As a result, items will focus on those necessary to complete the external audit and conclude review of the Council's Financial Statements.
- **Audit Findings Report 2021/22.** Presented by the Council's external auditors, Grant Thornton, this report will summarise their work and disclose to Members any material or significant findings, potentially including recommendations for further action. The report will include a draft of the auditor's opinion on the financial statements. It will be presented to Members to note, and bear in mind as they take a decision on whether to recommend approval of the financial statements.
  - **Letters of Representation 2021/22:** Agreeing letters required by the external auditor making certain representations required by audit standards. For example, asserting to the auditor that the Council has made available all documents it holds and provided full answers to all auditor queries.
  - **Statement of Accounts 2021/22:** The Panel will be invited to recommend the Council's Statement of Accounts for approval at full Council on 23 November.
  - **Annual Governance Statement 2021/22:** This document summarises the Council's governance processes and comments on their performance through the year. The Panel will be invited to recommend the statement for approval at full Council on 23 November.
  - **External Audit Progress Update:** A regular update from the external auditors, including progress on open recommendations.

## 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 8 Sept	Wed 9 Nov	Tues 6 Dec	Tues 14 March
<b>Assurance Service Documents</b>						
<b>Internal Audit</b>						
Annual Report & Head of Audit Opinion 2021/22	Information	<input checked="" type="checkbox"/>				
Progress Report	Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Annual Plan 2022/23	Approval					<input checked="" type="checkbox"/>
Audit Charter	Approval		<input checked="" type="checkbox"/>			
External Quality Assessment	Information	<input checked="" type="checkbox"/>				
<b>Anti-Fraud &amp; Corruption</b>						
Annual Report 2021/22	Information		<input checked="" type="checkbox"/>			
<b>Insurance &amp; Risk</b>						
Risk Management Strategy	Recommendation				<input checked="" type="checkbox"/>	

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## Audit Panel Work Programme: Lewisham Council

Service & Document Type	Purpose	Tuesday 21 June	Thurs 8 Sept	Wed 9 Nov	Tues 6 Dec	Tues 14 March
Risk Register Update Report	Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Specific Risk Area Review	Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Finance Service Documents</b>						
Letters of Representation 2021/22	Approval			<input checked="" type="checkbox"/>		
Statement of Accounts 2021/22	Recommendation			<input checked="" type="checkbox"/>		
Annual Governance Statement 2021/22	Recommendation			<input checked="" type="checkbox"/>		
Consultation Responses	Information	<input checked="" type="checkbox"/>				
<b>External Audit Documents</b>						
Value for Money Conclusion 2020/21	Information	<input checked="" type="checkbox"/>				
Progress Report (including actions progress)	Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Audit Plan 2021/22	Information	<input checked="" type="checkbox"/>				
Risk Assessment 2021/22	Information	<input checked="" type="checkbox"/>				
Audit Findings Report 2021/22	Information			<input checked="" type="checkbox"/>		
Value for Money Conclusion 2021/22	Information					<input checked="" type="checkbox"/>
Annual Audit Letter 2021/22	Information					<input checked="" type="checkbox"/>
Housing Benefit Certification 2021/22	Information					<input checked="" type="checkbox"/>
Audit Plan 2022/23	Information					<input checked="" type="checkbox"/>
<b>External Audit Documents</b>						
Minutes of the previous meeting	Approval	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Work Programme	Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Update on Audit Committee Regulatory Requirements	Information				<input checked="" type="checkbox"/>	

### 7. Tuesday 6 December Meeting

- 7.1. The planned agenda for the meeting on 6 December is slanted towards risk management, including a refreshed risk management strategy. It is also planned to include an update on Audit Committee regulatory requirements, following the anticipated publication of CIPFA's detailed guidance.

### 8. Financial implications

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

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## **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](mailto:rich.clarke@lewisham.gov.uk).

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