



Audit Panel

Report title: Audit Panel Work Programme

Date: 15 March 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, provisionally scheduled for 23 June 2022, and a generic outline work programme of regular items in a typical year.

We will revisit the outline work programme following May's elections, updating where necessary to include confirmed meeting dates and account for any changes to the Panel's terms or membership that may follow.

We recommend Members **note** the Work Programme

1. Summary

- 1.1. The Panel has not previously had a standard paper setting out upcoming work programme items for the year ahead. We believe introducing such a paper will help Members plan their work and enhance the level of scrutiny they can provide across the year.
- 1.2. We have included a specific listing of items anticipated for the Panel's meeting in June, and a generic 'typical' cycle Members might expect for routine papers. Members can, and no doubt will request additional items of specific interest through the year.

2. Recommendations

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

3. Policy Context

- 3.1. The generic work programme sets out the routine papers that would 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 23 June 2022

- 5.1. At its next meeting, currently planned for 23 June 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 Annual Report and Opinion 2021/22.** Concluding internal audit work for 2021/22 and reporting results. This will include the Head of Assurance's opinion on the Council's internal control, risk and governance required by Public Sector Internal Audit Standards.
 - **Internal Audit Progress Report 2022/23 Q1:** Summarising work completed up to Panel papers date on progressing the 2022/23 audit plan considered by Members earlier in tonight's meeting.
 - **External Quality Assessment of Internal Audit:** As required by Standard 1312, every five years, an internal audit service must undergo an external quality assessment considering conformance to Standards. Lewisham's service is currently subject to a peer review assessment led by the City Of London. We expect to receive a draft report by Mid-March and expect to be able to report the outcome to Members at this meeting.
 - **Risk Register Update Q4 2021/22:** The final corporate risk register update for the year as at 31 March 2022.
 - **External Audit Progress Report and Audit Plan 2021/22:** A routine progress update from Grant Thornton. The plan sets out the intended approach to completing the audit of the Council's 2021/22 Financial Statements and associated tasks. The report will also set out continued progress towards implementing outstanding external audit recommendations.

6. Generic Work Programme

- 6.1. The table below sets out the 'typical' papers this Panel might expect to consider in a routine year. We will develop this further post-election to produce a rolling work programme for each meeting, updating Members on the future work of the Panel.

Audit Panel Generic Work Programme: Lewisham Council					
Service & Document Type	Purpose	Meeting 1	Meeting 2	Meeting 3	Meeting 4
		(Jun/Jul)	(Sep/Oct)	(Dec/Jan)	(Mar/Apr)
Assurance Service Documents					
Internal Audit					
Annual Report & Head of Audit Opinion	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	Approval				<input checked="" type="checkbox"/>
Audit Charter	Approval			<input checked="" type="checkbox"/>	
Standards Self Assessment (external every 5th yr)	Information	<input checked="" type="checkbox"/>			

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Audit Panel Generic Work Programme: Lewisham Council

Service & Document Type	Purpose	Meeting 1	Meeting 2	Meeting 3	Meeting 4
		(Jun/Jul)	(Sep/Oct)	(Dec/Jan)	(Mar/Apr)
Anti-Fraud & Corruption					
Annual Report	Information	<input checked="" type="checkbox"/>			
Insurance & Risk					
Risk Management Strategy (every 5th year)	Recommendation				<input checked="" type="checkbox"/>
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"/>
Finance Service Documents					
Letters of Representation	Information/Approval		<input checked="" type="checkbox"/>		
Statement of Accounts (including AGS)	Approval		<input checked="" type="checkbox"/>		
External Audit Documents					
Audit Plan	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 Findings Report	Information		<input checked="" type="checkbox"/>		
Annual Audit Letter (including VFM Conclusion/WGA)	Information			<input checked="" type="checkbox"/>	
Housing Benefit Certification	Information			<input checked="" type="checkbox"/>	
Panel Administration Documents					
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"/>

7. Financial implications

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

8. Legal implications

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

9. Equalities implications

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

10. Climate change and environmental implications

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

11. Crime and disorder implications

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

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12. Health and wellbeing implications

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

13. Background papers

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

14. Report author(s) and contact

14.1. 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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