

## **AUDIT COMMITTEE FORWARD WORK PROGRAMME**

### **Purpose**

1. To review and agree the Audit Committee's future work programme.

### **Work Programme**

2. The work programme has evolved since the Audit Committee's inception to include cyclical financial, risk and performance reporting but also to review specific areas focussing on key risk areas for the Association. Proposals for the future work programme that encompasses the cyclical work but allows scope for specific, broader reviews are attached at **Annex 1**.
3. In the new term after the elections, we will have to review aspects of the Audit Committee (including membership) in light of the new Local Government and Elections Act.

### **Recommendations**

4. **It is recommended that Members discuss and agree the proposed work programme, adding in any further areas for review.**

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## AUDIT COMMITTEE FUTURE WORK PROGRAMME

	October 2022	April 2023
<b>Appointment of External Auditors</b> (Annual)	To appoint auditors for 2022-23 Accounts closure	
<b>External Audit Plan</b> (Annual)		To receive the External Audit Plan for the 2022-23 Accounts closure.
<b>WLGA Audited Accounts and External Auditor's Findings</b> (Annual)	To receive and scrutinise the draft audited WLGA financial statements 2021-22	
<b>WLGA Annual Reporting</b> (Annually)	To review the WLGA Business Plan	
<b>WLGA Risk Management</b> (Biannual)	To receive an updated Strategic Risk Register	To receive an updated Strategic Risk Register
<b>WLGA Review of Financial Regulations</b> (Annual)	To receive an annual update	
<b>Review of Internal Controls</b> (as required)	To receive the report of the review of internal controls – per external audit	
<b>WLGA Treasury Management</b> (Annual)	To receive the Treasury Management Report for the previous financial year	To receive the Treasury Management Strategy for the new financial year
<b>Data Protection</b>		To receive an update on the WLGA's data protection policy and performance
<b>WLGA Members' Allowances Scheme</b> (Annually)	To receive the proposed WLGA Members' Allowances Scheme for 2022-23 and/or proposal for review	
<b>Annual Report of the Audit Committee</b> (Annual)	To consider and agree the approach to the annual report of the Audit Committee	
<b>Work Programme of the Audit Committee</b> (Biannual)	To review and/or update work programme	To review and/or update work programme