

7<sup>th</sup> October 2021

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## **AUDIT COMMITTEE 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 and also to review specific areas focussing on key risk areas for the Association. Proposals for the Work Programme which encompass the cyclical work and allows scope for specific, broader reviews are attached at **Annex 1**.

### **Recommendations**

3. **Members are asked to:**
  - 3.1 **Discuss and agree the proposed Work Programme, adding any further areas for review as required.**

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**AUDIT COMMITTEE FUTURE WORK PROGRAMME**

	<b>April 2022</b>	<b>October 2022</b>
<b>Appointment of External Auditors</b> (Annual)		To appoint External Auditors for 2023-24 Accounts
<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
<b>Review approach to risk management</b>	To receive an initial report with assisted by Cardiff finance team	
<b>WLGA Annual Reporting</b> (Annually)	To receive a draft Annual Report of the WLGA's activities	
<b>WLGA Risk Management</b> (six monthly)	To receive an updated Strategic Risk Register	To receive an updated Strategic Risk Register
<b>WLGA Treasury Management</b> (Annual)	To receive the Treasury Management Strategy for the new financial year	To receive the Treasury Management Report for the previous financial year
<b>Data Protection</b>	To receive an update on the WLGA's data protection policy and performance	
<b>Annual Report of the Audit Committee</b> (Annually)	To consider and agree the annual report of the Audit Committee	
<b>Work Programme of the Audit Committee</b> (six monthly)	To review and/or update work programme	To review and/or update work programme
<b>WLGA Annual Fraud Report</b> (Annually)	To receive the annual fraud report	

*The WLGA Members' Allowances Scheme has been included on previous Audit Committee work programmes, however, WLGA Council has agreed to commission an independent review of Allowances for the 2022 municipal term.*