

## **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 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**.

### **Recommendations**

3. **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

	April 2021	October 2021
<b>Appointment of External Auditors</b> (Annual)		Initiate tender process to appoint auditors for 2021-22 Accounts closure (originally proposed for October 2020)
<b>External Audit Plan</b> (Annual)	To receive the External Audit Plan for the 2020-21 Accounts closure.	
<b>WLGA Audited Accounts and External Auditor's Findings</b> (Annual)		To receive and scrutinise the draft audited WLGA financial statements
<b>WLGA Annual Reporting</b> (Annually)	To review the WLGA Business Plan	
<b>WLGA Risk Management</b> (six monthly)	To receive an updated Strategic Risk Register	To receive an updated Strategic Risk Register
<b>WLGA Annual Fraud Report</b> (Annually)	To receive the annual fraud report	
<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 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>WLGA Members' Allowances Scheme</b> (Annually)		To receive the proposed WLGA Members' Allowances Scheme for 2021-22
<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