

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**. The shaded items are 'out of synch' or delayed with their traditional cycle and need to be bought back in line by next April.

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

	October 2021	April 2022
Appointment of External Auditors (Annual)	Initiate tender process to appoint auditors for 2021-22 Accounts closure (originally proposed for October 2020)	
External Audit Plan (Annual)		To receive the External Audit Plan for the 2021-22 Accounts closure.
WLGA Audited Accounts and External Auditor's Findings (Annual)	To receive and scrutinise the draft audited WLGA financial statements 2020-21	
WLGA Annual Reporting (Annually)	To review the WLGA Business Plan	
WLGA Risk Management (Biannual)	To receive an updated Strategic Risk Register	To receive an updated Strategic Risk Register
WLGA Review of Financial Regulations (Annual)	To receive an annual update	
Review of Internal Controls (as required)	To receive the report of the review of internal controls – per external audit	
WLGA Treasury Management (Annual)	To receive the Treasury Management Report for the current financial year	To receive the Treasury Management Strategy for the new financial year
Data Protection	To receive an update on the WLGA's data protection policy and performance	To receive an update on the WLGA's data protection policy and performance
WLGA Members' Allowances Scheme (Annually)	To receive the proposed WLGA Members' Allowances Scheme for 2022-23 and/or proposal for review	
Annual Report of the Audit Committee (Annual)	To consider and agree the approach to the annual report of the Audit Committee	
Work Programme of the Audit Committee (Biannual)	To review and/or update work programme	To review and/or update work programme