

18 April 2024

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 the 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. This work programme is based upon continuation of the six-monthly frequency of meetings. There is a tabled AOB item to discuss the frequency of meetings going forward, so if Audit Committee chooses to alter this cycle, a new work programme will be drawn up and circulated to accommodate any alterations agreed.

Recommendations

4. **Audit Committee members are invited to:**
 - 4.1 **Discuss and agree the proposed work programme, adding in any further areas for review as appropriate.**
 - 4.2 **Note an updated forward work programme will be circulated should the frequency of meetings alter.**

Author: Nathan Gardner, Finance Manager

Tel: 07769902720

E-mail: nathan.gardner@wlga.gov.uk

AUDIT COMMITTEE FUTURE WORK PROGRAMME

| | October 2024 | April 2025 |
|--|--|---|
| Appointment of External Auditors (Annual) | To appoint auditors for 2024-25 Accounts closure | |
| External Audit Plan (Annual) | | To receive the External Audit Plan for the 2023-24 Accounts closure. |
| WLGA Audited Accounts and External Auditor's Findings (Annual) | To receive and scrutinise the draft audited WLGA financial statements 2023-24 | |
| 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 | |
| WLGA Treasury Management (Annual) | To receive the Treasury Management Report for the previous 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 |
| WLGA Members' Allowances Scheme (Annually) | To receive the proposed WLGA Members' Allowances Scheme for 2024-25 | |
| 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 |