

**REPORT TO: WEST OF ENGLAND COMBINED AUTHORITY
AUDIT COMMITTEE**

DATE: 2 MARCH 2023

REPORT TITLE: AUDIT COMMITTEE FORWARD WORK PLAN

**DIRECTOR: STEPHEN FITZGERALD, INTERIM DIRECTOR OF
INVESTMENT AND CORPORATE SERVICES AND
SECTION 73 OFFICER**

**AUTHOR: SELONGE RUSSELL, HEAD OF FINANCE AND
DEPUTY SECTION 73 OFFICER**

Purpose of Report

- 1 The report presents to the Audit Committee a forward work plan covering the next financial year 2023-2024.

Recommendation

- The Audit Committee is asked to review the Forward Work Plan and suggest any amendments required.

Background / Issues for Consideration

- 2 The Audit Committee's Terms of Reference are published in the Constitution. The attached Forward Work Plan details how the Committee meets those Terms of Reference.
 - 2.1 Local Government Audit Committees should comply with the Chartered Institute of Public Finance and Accountancy's Position Statement and Practical Guidance for Audit Committees. The Terms of Reference for the Audit Committee are designed to ensure the Committee meets the CIPFA standards.
 - 2.2 The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.
 - 2.3 The Forward Plan comprises a schedule of reports to be presented to the Audit Committee at each of its meetings during the year. Various reports have to be presented at specified meetings in order to comply with statutory requirements (for example relating to the statement of accounts and annual governance statement). An induction programme and training will also be put in place for

new members to the Committee and factored into the forward plan accordingly.

Consultation

- 3 Relevant officers and the Audit Committee were consulted in producing the work plan.

Other Options Considered

- 4 The work plan for the Audit Committee is a helpful guiding document for the Committee itself and other stakeholders with an interest in the Committee's activities.

Risk Management/Assessment

- 5 The Audit Committee aims to comply with standards established by the Chartered Institute of Public Finance and Accountancy (CIPFA). The maintenance of a work plan is consistent with the CIPFA standards. The production of a work plan also helps the Audit Committee to ensure it achieves its terms of reference.

Public Sector Equality Duties

- 6 There are no direct Equalities implications arising from this report.

Climate Change Implications

- 7 There are no direct climate change implications arising from this report.

Advice given by: Roger Hoare, Head of Environment

Finance Implications, including economic impact assessment where appropriate:

- 8 There are no financial issues arising from this report.

Advice given by: Stephen Fitzgerald, Interim Director of Investment & Corporate Services

Legal Implications:

- 9 There are no direct legal implications associated with this report.

Advice given by: Stephen Gerrard, Interim Strategic Director - Legal Services

Human Resources Implications:

10 There are no Human Resources implications arising from the report.

Advice given by: Alex Holly, Head of Human Resources

Appendices:

Appendix 1 – Audit Committee Forward Work Plan.

Background papers:

Audit Committee Terms of Reference – West of England CA Constitution.