

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

DATE: 4th MARCH 2024

REPORT TITLE: AUDIT COMMITTEE FORWARD WORK PLAN

RESPONSIBLE OFFICER: STRATEGIC DIRECTOR OF RESOURCES

<u>Key Decision</u>	No
<u>Purpose of Report</u>	
The report presents to the Audit Committee Forward Work Plan.	
<u>Recommendation</u>	
That The Audit Committee:	
1) Review the Forward Work Plan and suggest any amendments required.	
<u>Reasons for recommendation</u>	
To provide Audit Committee Members with the opportunity to review the Forward Work Plan.	
<u>Voting arrangements</u>	
The voting arrangements of the West of England Combined Authority Audit Committee as set out at page A51 para. A20 of Part A of the West of England Combined Authority Constitution (as amended 17.3.2023) are not applicable as the West of England Combined Authority Audit Committee is asked only to review the report.	
<u>Publication Requirements</u>	
For Publication.	

Background

1. 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.

Key Considerations

2. 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.
3. The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.
4. 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). Induction programmes and identified training will also be put in place for new members to the Committee and factored into the forward plan accordingly.

Alternative Options Considered

5. 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.

Consultation and Engagement

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

Key Risks

7. 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.

Equality, Diversity and Inclusion Implications

8. There are no specific implications arising directly from this report.

Climate Change Implications

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

Financial Implications

10. There are no direct financial issues arising from this report.

Legal Implications

11. There are no direct legal implications arising from this report.

Human Resources Implications

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

Commercial and Procurement

13. There are no commercial issues arising from this report.

Appendices

- Appendix 1 – Audit Committee Forward Work Plan.

Background papers:

- Previous Forward Work Plans presented at each Audit Committee Meeting.
- Audit Committee Terms of Reference – West of England MCA Constitution.

West of England Mayoral Combined Authority Contact:

Report Author: Selonge Russell

Contact Details: Selonge.Russell@westofengland-ca.gov.uk