

Audit and Standards Committee Forward Plan 2023/2024

If you would like to know more about our work programme, please contact Lisa Andrews, Assistant Director - Audit & Financial Services, 01785 276402 or Lisa.Andrews@Staffordshire.gov.uk

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
25 April 2023				
External Audit – Verbal Update. <ul style="list-style-type: none"> • Financial Year 2020/21 • Financial Year 2021/22 Report of Ernst & Young				
Annual Report of the work of the Audit & Standards Committee Joint Report of the Director for Corporate Services and Director of Finance Lead Officer: Lisa Andrews				
Special Panel of the Audit & Standards Committee for the appointment of Independent Remuneration Panel Members. Report of the Director for Corporate Services. Lead Officer: Chris Ebberley				
Annual Report on Information Governance				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2023/24 Report of the Director of Finance Lead Officer: Debbie Harris				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
Infrastructure+ Asset Data Management – Progress report on implementation of Internal Audit recommendations. Lead Officers: David Walters/Scott Denny				
Settlement Agreements - Progress report on implementation of Internal Audit recommendations Lead Officer: Sarah Getley				
Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>). <u>Top Risk Reviews</u> <ul style="list-style-type: none"> • Highways Transformation Programme Position Statement • Send Strategy Implementation (Substantial Assurance) <u>Special Investigation</u>				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<ul style="list-style-type: none"> SEND Personal Budgets (significant fraud with police circa £180k) 				
11 July 2023				
Internal Audit Outturn Report 2022/23 Report of the Director of Finance Lead Officer: Debbie Harris				
Update regarding the situation within the External Audit provision. Report of the Director of Finance Lead Officer: Lisa Andrews/Rachel Spain				
External Audit – Verbal Update. <ul style="list-style-type: none"> Financial Year 2020/21 Financial Year 2021/22 Report of Ernst & Young				
Code of Conduct for Members – Annual Report on the Management of Complaints Report of Director for Corporate Services Lead Officer: Julie Plant				
Code of Corporate Governance –2023 Update Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Review of the Effectiveness of the Audit & Standards Committee – Verbal Update. Report of the Director of Finance Lead Officer: Lisa Andrews				
Appointment of Members to Standards Panel 2023/24. Lead Officer: Chris Ebberley				
FRC Annual Report on the Quality of External Audit.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Proposed changes to the Constitution. - Countryside & Rights of Way Delegations Report of Director for Corporate Services Lead Officer: Julie Plant				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required	As required		
Appendix 2 – Counter Fraud Outturn Report 2022/23 Lead Officers: Debbie Harris				
19 September 2023				
External Audit – Verbal Update. • Financial Year 2020/21 • Financial Year 2021/22 Report of Ernst & Young				
Civil Contingencies Governance Annual Report – 2022/23 Report of the Director for Corporate Services Lead: Tracy Thorley				
Review of the Effectiveness of the Audit & Standards Committee – Results of the Member Workshop. Report of the Director of Finance Lead Officer: Lisa Andrews				
Review of the Effectiveness of the Audit & Standards Committee – Updated Terms of Reference.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Review of the Effectiveness of the Audit & Standards Committee – Consideration of the Appointment of Independent Members to the Committee.				
Proposed changes to the Constitution – Scheme of Delegation Countryside and Rights of Way. Lead Officer – Julie Plant	As required. (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			
Nexus & Company Governance – Follow Up Report. Lead Officer – Debbie Harris/Kate Loader				
Review of the arrangements regarding County Farms sales. Lead Officer – Rachel Spain				
31 October 2023 – Meeting Cancelled				
Final Report to those charged with Governance (ISA 260) 2020/21 a) Staffordshire County Council Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Final Report to those charged with Governance (ISA 260) 2020/21 b) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Annual Audit Letter – 2020/21 Report of Ernst & Young	Moved from September 2022	Hopefully ready in time for the December 23		

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
		meeting		
Future External Audit arrangements for the outstanding Statement of Accounts. Report of Director of Finance Lead Officer – Rachel Spain	To be produced once the DLUC guidance is received.			
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee	Going 6 th November 23	To go to the December 23 meeting		
National Fraud Initiative - Update Report of the Director of Finance Lead Officer: Debbie Harris	To go to Dec 23 meeting			
Training on Statement of Accounts Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off	TBA		
Draft Statement of Accounts 2022/23 Presentation and Report of Director of Finance Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off	TBA		
Proposed changes to the Constitution	As required. (KL to advise)	Future meeting will require to sign off the appointments of Directors to Nexus prior to going to Full Council	Ideally ready for the December 23 meeting ready for Feb 24 Full Council	
Standard Matters	As required. (JP to advise)	None this time		
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			
Sales to Cash 22/23 – limited Assurance report.	To go to the December 23 meeting instead.			
12 December 2023				
Final Report to those charged with Governance (ISA 260) 2020/21 c) Staffordshire County Council Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Final Report to those charged with Governance (ISA 260) 2020/21 d) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Staffordshire Pension Fund Audit Planning Report 2022/23 Report of Ernst & Young	Moved from March 2023			
2020/21 Management Representation Letters Report of the Director of Finance Lead Officer: Rachel Spain				
Annual Governance Statement 2022/23 Report of the Deputy Chief Executive and Director for Corporate Services Lead Officer: Lisa Andrews				
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee	Going to SLT 6 th November 23	To go to the December 23 meeting		

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
National Fraud Initiative - Update Report of the Director of Finance Lead Officer: Debbie Harris	To go to Dec 23 meeting			
Internal Audit Plan 2023 – 2024 Progress Report. Report of the Director of Finance Lead: Debbie Harris				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
Sales to Cash 2022/23 – limited Assurance report.				
20 February 2024				
Strategic Risk Management - Risk Management Policy Statement & Strategy. Report of the Director of Finance Lead Officer: Lisa Andrews				
Member Officer Relationships – update Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Chris Ebberley				
Future External Audit arrangements for the outstanding Statement of Accounts. Report of Director of Finance Lead Officer – Rachel Spain	To be produced once the DLUC guidance is received.	If the guidance is not released until after December paper deadline, the report will be included on Feb 24 agenda.		
Annual Audit Letter – 2020/21 Report of Ernst & Young	Moved from September 2022			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Report to those charged with Governance (ISA 260) 2021/22 e) Staffordshire County Council Report of Ernst & Young	Moved from December 2022			
Report to those charged with Governance (ISA 260) 2021/22 f) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2022			
Annual Audit Letter – 2021/22 Staffordshire County Council				
Annual Audit Letter – 2021/22 Staffordshire Pension Fund				
External Audit Plan 2022/23 – Staffordshire County Council. Report of Ernst & Young	Moved from March 2023			
Training on Statement of Accounts Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off			
Draft Statement of Accounts 2022/23 Presentation and Report of Director of Finance Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off			
Update regarding the Recruitment Documentation for the Independent Expert to the Audit & Standards Committee. Report of Deputy Chief Executive and Director for Corporate Services. Lead Officer: Lisa Andrews				
Proposed changes to the Constitution	As required. (KL to advise)			
Standard Matters	As required.			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
	(LA to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
19 March 2024				
Report to those charged with Governance (ISA 260) 2022/23 - Staffordshire County Council Report of Ernst & Young	Moved from December 2023			
Report to those charged with Governance (ISA 260) 2022/23 - Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2023			
Annual Audit Letter – 2022/23 Staffordshire County Council Report of Ernst & Young (EY)	EY to provide update			
Annual Audit Letter – 2022/23 Staffordshire Pension Fund Report of Ernst & Young (EY)				
External Audit Plan 2023/24 Report of KPMG	Dependent upon the closure of the 21/22 & 22/23 Accounts by EY			
Staffordshire Pension Fund Audit Planning Report 2023/24 Report of KPMG	Dependent upon the closure of the 21/22 & 22/23			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
	Accounts by EY			
Review of the Effectiveness of the Audit & Standards Committee. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Charter 2024/25 Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required. (KL to advise)			
Standard Matters	As required. (LA to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports <i>(Part 2 items)</i> . Infrastructure+ Asset Data Management – Further Progress report on the implementation of Internal Audit recommendations. Lead Officers: David Walters/Scott Denny				
23 April 2024				
Annual Report of the work of the Audit & Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Strategic Risk Management - Risk Management Policy Statement & Strategy.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2024/25 Report of the Director of Finance Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required. (KL to advise)			
Standard Matters	As required. (LA to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).				

<p>Membership</p> <p><i>Mike Worthington</i> Bernard Peters (Chair) James Salisbury</p> <p><i>Carolyn Trowbridge</i> Janice Silvester-Hill (Vice Chair) Richard Cox</p> <p>Arshad Afsar Ian Wilkes</p> <p>Keith Flunder Graham Hutton</p> <p>Ross Ward Ann Edgeller</p>	<p>Calendar of Future Committee Meetings (All meetings at 10.00 a.m. unless otherwise stated)</p> <p>24 April 2023</p> <p>11 July 2023</p> <p>19 September 2023</p> <p>01 November 2023</p> <p>12 December 2023</p> <p>20 February 2024</p>
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Bernard Williams
Philippa Haden
Phil Hewitt

19 March 2024
23 April 2024

Meetings usually take place at County Buildings, Martin
Street, Stafford ST16 2LH