

## 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](mailto:Lisa.Andrews@Staffordshire.gov.uk)*

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<b>25 April 2023</b>				
External Audit – Verbal Update. <ul style="list-style-type: none"> <li>• Financial Year 2020/21</li> <li>• Financial Year 2021/22</li> </ul> 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				
<b>PART TWO EXEMPT</b> 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> ).  <b><u>Top Risk Reviews</u></b> <ul style="list-style-type: none"> <li>• Highways Transformation Programme Position Statement</li> <li>• Send Strategy Implementation (Substantial Assurance)</li> </ul> <b><u>Special Investigation</u></b>				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<ul style="list-style-type: none"> <li>SEND Personal Budgets (significant fraud with police circa £180k)</li> </ul>				
<b>11 July 2023</b>				
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"> <li>Financial Year 2020/21</li> <li>Financial Year 2021/22</li> </ul> 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				
<b>PART TWO EXEMPT</b> 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				
<b>19 September 2023</b>				
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				
<b>PART TWO EXEMPT</b> 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				
<b>31 October 2023 – Meeting Cancelled</b>				
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		

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
		December 23 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 <sup>th</sup> 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
<b>PART TWO EXEMPT</b> 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.			
<b>12 December 2023</b>				
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			
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 <sup>th</sup> 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			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
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				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).				
Sales to Cash 2022/23 – limited Assurance report.				
<b>20 February 2024</b>				
Member Officer Relationships – update Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Chris Ebberley				
Adoption of Statutory guidance on Settlement Agreements / Constitutional Changes. Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Kate Loader				
Proposed Constitutional Changes – Nexus Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Kate Loader				
Annual Audit Report – 2020/21 Report of Ernst & Young	Moved from September 2022			
External Audit – Verbal Update.				



Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<ul style="list-style-type: none"> <li>• Financial Year 2020/21</li> <li>• Financial Year 2021/22</li> </ul> Report of Ernst & Young				
Updated Annual Governance Statement – 2022/23 Report of the Deputy Chief Executive & Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Charter 2024/25 Report of the Director of Finance Lead Officer: Debbie Harris				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<p><b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).</p> <p>Building Resilient Families &amp; Communities – Grant Verification Checks – Limited Assurances            Report of the Director of Finance            Lead Officer: Debbie Harris</p>				
<b>19 March 2024</b>				
Strategic Risk Management - Risk Management Policy Statement & Strategy. Report of the Director of Finance Lead Officer: Lisa Andrews				
Report to those charged with Governance (ISA 260) 2021/22 e) Staffordshire County Council Report of Ernst & Young	Moved from December 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 f) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2022			
Annual Audit Report – 2021/22 Staffordshire County Council				
Annual Audit Report – 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			
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 Report – 2022/23 Staffordshire County Council Report of Ernst & Young (EY)	EY to provide update			
Annual Audit Report – 2022/23 Staffordshire Pension Fund				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
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 Accounts by EY			
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				
Review of the Effectiveness of the Audit & Standards Committee – 2024 training Schedule. Report of the 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. (LAr to advise)			
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
<p><b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).</p> <p>Infrastructure+ Asset Data Management – Further Progress report on the implementation of Internal Audit recommendations. Lead Officers: David Walters/Scott Denny</p>				
<p>SEND Transformation Update Director of Children &amp; Families Lead Officer: Halit Hulusi</p>				
<b>23 April 2024</b>				
<p>Annual Report of the work of the Audit &amp; Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews</p>				
<p>Strategic Risk Management - Risk Management Policy Statement &amp; Strategy. Report of the Director for Corporate Services Lead Officer: Lisa Andrews</p>				
<p>Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey</p>				
<p>Internal Audit Plan 2024/25 Report of the Director of Finance Lead Officer: Debbie Harris</p>				
<p>Proposed changes to the Constitution</p>	<p>As required. (KL to advise)</p>			
<p>Standard Matters</p>	<p>As required. (LAr to advise)</p>			
<p>Forward Plan for the Audit and Standards Committee</p>				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).				

<p><b>Membership</b></p> <p><i>Mike Worthington</i> Bernard Peters  <i>(Chair)</i> James Salisbury  <i>Carolyn Trowbridge</i> Janice Silvester-Hill  <i>(Vice Chair)</i> Richard Cox  Arshad Afsar Ian Wilkes  Keith Flunder Graham Hutton  Ross Ward Ann Edgeller  Bernard Williams  Philippa Haden  Phil Hewitt</p> <hr/>	<p><b>Calendar of Future Committee Meetings  (All meetings at 10.00 a.m. unless otherwise stated)</b></p> <p>24 April 2023  11 July 2023  19 September 2023  01 November 2023  12 December 2023  <b>20 February 2024</b>  19 March 2024  23 April 2024</p> <p><i>Draft Dates - 2024/2025 Civic Year</i></p> <p><i>09 July 2024</i>  <i>24 September 2024</i>  <i>05 November 2024</i>  <i>10 December 2024</i>  <i>25 February 2025</i>  <i>25 March 2025</i>  <i>22 April 2025</i></p> <p>Meetings usually take place at County Buildings, Martin Street, Stafford ST16 2LH</p>
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