

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

**MONITORING REPORT / ACTION LOG
2022-23**

Stephen Watson, Chair of Audit Committee
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Updated : 17 May 2022

**NORTHUMBERLAND COUNTY COUNCIL
AUDIT COMMITTEE ACTION LIST**

Ref	Date	Report	Action	To be actioned by	Outcome
1.	23.03.22	KPMG	Report to be scheduled for discussion at a future meeting of Audit Committee.	Interim Director of Finance and Section 151 Officer (presenting report) Democratic Services Officer (scheduling discussion)	Report scheduled for July 22 Meeting
2.	23.03.22	External Audit Report	Councillor Oliver queried whether the revaluation reserve error in the NCC Group Account would impact on their corporation tax?	Interim Director of Finance and Section 151 Officer to respond.	Waiting for the 2020/21 accounts to be finalised before a full response can be given.
3.					

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WORK PROGRAMME

ISSUE
25 May 2022
<u>Internal Audit & Risk Management</u> <ul style="list-style-type: none">• Annual Report from Chief Internal Auditor and Opinion on the Framework of Governance, Risk Management and Control• Key Outcomes from Internal Audit reports raised• 2021/22 Strategic Audit Plan Final Monitoring Statement• Risk Management Update• Annual Review of Audit Committee Effectiveness (deferred from March 22 Meeting)
<u>Corporate Finance</u>
<u>External Audit</u> <ul style="list-style-type: none">• <u>Update Report</u>
<u>Group Audit Committee</u> <ul style="list-style-type: none">• Update Report
27 July 2022
<u>Internal Audit & Risk Management</u> <ul style="list-style-type: none">• Internal Audit Charter• Risk Management Update
<u>Corporate Finance</u> <ul style="list-style-type: none">• FPS Local Pension Board Annual Report

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- KPMG Forensic Independent Review of Advance Northumberland Group
- S114 Report by the S151 Officer

External Audit

- Update on 2020-21 Audit of the 2020-21 Statement of Accounts

Education and Safeguarding Performance

- Review of External Inspection Reports

Group Audit Committee

- Update Report

28 September 2022

Internal Audit & Risk Management

Corporate Finance

- NCC Statement of Accounts 2021-22 – Update
- Draft Annual Governance Statement 2021-22 **subject to completion of 2020-21 statement (deferred from July 22 Meeting)*
- Annual Treasury Management (year-end) Report (deferred from July 22 Meeting)
- Northumberland County Council – Consideration of ‘Going Concern Status’ for the Statement of Accounts for the year ended 31 March 2022 (deferred from May 22 Meeting)
- New Position Statement on Audit Committees (deferred from July 22 Meeting)
- Annual Governance Statement 2020-21 ** subject to completion of external audit (deferred from May 22 Meeting)*
- Statement of Accounts 2020-21 ** subject to completion of external audit (deferred from May 22 Meeting)*

External Audit

- Auditor’s Annual Report 2020-21
- Audit Progress Report

Updated : 17 May 2022

- Annual Audit Letter 2019-20 **subject to completion of external audit*
- Audit Strategy Memorandum 2021-22 (deferred from March 22 Meeting)
- Audit Completion Report 2020-21 * *subject to completion of external audit* (deferred from May 22 Meeting)

Counter Fraud Team

- Counter Fraud Annual Report

Group Audit Committee

- Update Report

30 November 2022

Internal Audit & Risk Management

- Key Outcomes from Internal Audit Assignments
- Strategic Audit Plan Monitoring Report
- Risk Management Update Report

Corporate Finance

- NCC Statement of Accounts 2021-22
- Treasury Management In-year Update Report

External Audit

- Final Audit Completion Report 2021-22
- Annual Audit Letter 2021-22

Group Audit Committee

- Update Report

25 January 2023

Internal Audit & Risk Management

- Approach to preparing the Strategic Audit Plan 2023-24

Corporate Finance

- Statement of Accounts 2022-23 - Timetable and Policies
- Changes to Code of Practice for 2022-23
- Treasury Management Strategy Statement for the Financial Year 2023-24

External Audit

- Audit Strategy Memorandum 2022-23
- Audit Progress Report

Education and Safeguarding Performance

- Review of External Inspection Reports

Group Audit Committee

- Update Report

29 March 2023

Internal Audit & Risk Management

- Strategic Audit Plan 2023-24
- Annual Audit Committee Work Programme
- Annual Review of Audit Committee Effectiveness

Corporate Finance

- Group Boundary Review 2022-23

External Audit

- Audit Progress Report

Updated : 17 May 2022

Counter Fraud Team

- Counter Fraud Update

Group Audit Committee

- Update Report

MEETING DATE TO BE CONFIRMED

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Updated : 17 May 2022