

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

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

Stephen Watson, Chair of Audit Committee
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Updated: 20 September 2022

**NORTHUMBERLAND COUNTY COUNCIL
AUDIT COMMITTEE ACTION LIST**

Ref	Date	Report	Action	To be actioned by	Outcome
1.	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.
2.	27.07.22	S114 Report by the S151 Officer	The terms of reference of the independent International Investigation be slightly amended to reflect members comments.	Interim Director of Finance and Section 151 Officer to send amended wording of terms of reference for the independent investigation to Audit Members	Email sent to all with the final draft of Terms of Reference for the International Investigation

WORK PROGRAMME

ISSUE
28 September 2022
<u>Internal Audit & Risk Management</u> <u>Corporate Finance</u> <ul style="list-style-type: none">• Annual Treasury Management (year-end) Report• Northumberland County Council – Consideration of ‘Going Concern Status’ for the Statement of Accounts for the year ended 31 March 2022• Annual Governance Statement 2020-21 • FPS Local Pension Board Annual Report <u>External Audit</u> <ul style="list-style-type: none">• Audit Progress Report <u>Group Audit Committee</u> <ul style="list-style-type: none">• Update Report
30 November 2022
<u>Internal Audit & Risk Management</u> <ul style="list-style-type: none">• Key Outcomes from Internal Audit Assignments• Strategic Audit Plan Monitoring Report• Risk Management Update Report <u>Corporate Finance</u>

Updated: 20 September 2022

- NCC Statement of Accounts 2021-22
- Treasury Management In-year Update Report
- Statement of Accounts 2020-21 (deferred from September 22 Meeting)
- New Position Statement on Audit Committees
- Draft Annual Governance Statement 2021-22 **subject to completion of 2020-21 statement*

External Audit

- Final Audit Completion Report 2021-22
- Annual Audit Letter 2021-22
- Audit Completion Report 2020-21 (deferred from September 22 Meeting)
- Audit Strategy Memorandum 2021-22 (deferred from September 22 Meeting)
- Auditors Annual Report 2020-21 (deferred from September 22 Meeting)

Counter Fraud Team

- Counter Fraud Annual Report (deferred from September 22 Meeting)

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

Updated: 20 September 2022

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

Counter Fraud Team

- Counter Fraud Update

Group Audit Committee

- Update Report

MEETING DATE TO BE CONFIRMED

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Updated: 20 September 2022