

## External assurance providers<sup>1</sup>

- Annual reviews of effectiveness undertaken
- Regular reporting and review of outstanding actions
- Private discussions held at least annually
- Wider 3<sup>rd</sup> party assurances reviewed

All Audit Committee work plans reviewed included coverage of internal audit, external audit, anti-fraud and annual y/e reporting

Work plans specifically link back to Terms of Reference requirements

## Management Assurances – Internal Control

- CFO reports – covering key financial controls
  - Anti-Fraud annual report
- Regulation of Investigatory Powers Act (2000)
  - Cyber/IG updates

# Council Audit Committee Work Plans - Good Practice

## Management Assurances - Governance

- Annual Governance Statement Review
- Presentation and review of range of annual self-certifications
  - Treasury Strategy
  - Constitution Review

## Management Assurances – Risk Management

- Review of Risk Strategy and Risk Appetite
- Regular review of risk management & risk register processes
  - Risk Register – Deep Dives
- Management updates on Limited Assurance reports received from internal audit

## Committee Attendance

- Effective committees often include wide ranging management attendance e.g. heads of service in addition to finance and governance leads
- Consideration of the appointment of co-opted independent committee members with overall knowledge and expertise.