

**Audit and Corporate Governance Committee
Work Plan 2023/24**

Thursday 15th June 2023, 6.30pm

Agenda Item	Report Frequency	Responsible Officer	Term(s) of Reference Engaged	Notes
Final Accounts and External Auditor's Reports 2019/20	Annual	Financial Reporting Manager	35, 37	
Annual Governance Statement 2019/20 Update	Ad hoc	Financial Reporting Manager	5	
Internal Audit Annual Report 2022/23	Annual	Head of Internal Audit, Investigations and Risk Management	22	
Counter-Fraud Annual Report 2022/23	Annual	Head of Internal Audit, Investigations and Risk Management	11, 12, 13	This report will include a fraud policy update
Treasury Management Report - October 2022 to Mar 2023	Twice yearly	Head of Treasury and Financial Services	44	CIPFA's 2011 Code of Practice for Treasury Management says that Members should be informed of Treasury Management activities at least twice a year. This Committee considers these reports in line with its role under the Treasury Management Scheme of Delegation.
Camden Living Accounts 2021/22	Annual	Head of Finance (Supporting Communities)	35	The Committee will not approve these accounts, as Camden Living is a separate body, albeit wholly owned by the Council.
Review of the Complaints Policy and Procedure	Ad hoc	Borough Solicitor	54	
Review of Camden Pay Schemes	Ad hoc	Director of People in Inclusion	45	

Thursday 21st September 2023, 6.30pm

Agenda Item	Report Frequency	Responsible Officer	Term(s) of Reference Engaged	Notes
Final Accounts and External Auditor's Reports 2020/21	Annual	Financial Reporting Manager	35, 37	
Annual Audit Letter and Certification of Claims and Returns 2019/20	Annual	Financial Reporting Manager	29	The Council is required to submit claims and returns to government to show how it has spent some of its resources and whether the Council has complied with any conditions in place. Consequently, the government requires the grant submission to be independently reviewed and certified by the Council's external auditor.
External Audit Strategy 2021/22	Annual	Financial Reporting Manager	29	
Accounting Policies for Statement of Accounts 2022/23	Annual	Financial Reporting Manager	36	
Annual Governance Statement 2022/23	Annual	Head of Treasury and Financial Services	5	The Committee must approve the Annual Governance Statement prior to approval of the Statement of Accounts for the same financial year.
Annual Pay and Reward Paper 2022/23	Annual	Director of People and Inclusion	45	
Review of Camden Pay Schemes – Update	Ad hoc	Director of People and Inclusion	45	
Review of Contract Standing Orders	Ad hoc	Head of Procurement and Social Value	49	

Thursday 30th November 2023, 6.30pm

Agenda Item	Report Frequency	Responsible Officer	Term(s) of Reference Engaged	Notes
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Annual Audit Letter and Certification of Claims and Returns 2020/21	Annual	Financial Reporting Manager	29	The Council is required to submit claims and returns to government to show how it has spent some of its resources and whether the Council has complied with any conditions in place. Consequently, the government requires the grant submission to be independently reviewed and certified by the Council's external auditor.
External Audit Strategy 2022/23	Annual	Financial Reporting Manager	29	
Interim Internal Audit Annual Report 2023/24	Annual	Head of Internal Audit, Investigations and Risk Management	22	The purpose of the report is to provide the outcomes of the work of the internal audit function which is a key source of assurance on the mitigation of risk. Current best practice suggests a mid-year interim report be supplied to the Committee. High level summaries of specific internal audit reports are contained within this report.
Principal Risk Report	Annual	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	CIPFA guidance suggests that the local authority audit committees should 'Consider the effectiveness of the authority's risk management arrangements and the control environment.'
Principal Risk Deep Dives	Twice yearly	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	
Treasury Management Report – April to Sep 2023	Twice yearly	Head of Treasury and Financial Services	44	CIPFA's 2011 Code of Practice for Treasury Management says that Members should be informed of Treasury Management activities at least twice a year. This Committee considers these reports in line with its role under the Treasury Management Scheme of Delegation.

Thursday 29th February 2024, 6.30pm

Agenda Item	Report Frequency	Responsible Officer	Term(s) of Reference Engaged	Notes
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Final Accounts and External Auditor's Reports 2021/22	Annual	Financial Reporting Manager	35, 37	
Accounting Policies for Statement of Accounts 2023/24	Annual	Financial Reporting Manager	36	
Camden Learning Accounts 2022/23	Annual	Camden Learning	35	The Committee will not approve these accounts, as Camden Learning is a separate body, partly owned by the Council.
Members Allowances Scheme 2024/25	Annual	Borough Solicitor	48	The Council is required by law to annually agree a Members' allowances scheme.
Pay Policy Statement 2024/25	Annual	Director of People and Inclusion	45	Local authorities are statutorily obliged to agree an annual pay policy statement for the start of each financial year. This Committee considers the statement before referral to late Feb/early March Council.

Thursday 4th April 2024, 6.30pm

Agenda Item	Report Frequency	Responsible Officer	Term(s) of Reference Engaged	Notes
Final Accounts and External Auditor's Reports to 2022/23	Annual	Financial Reporting Manager	35, 37	
Annual Audit Letter and Certification of Claims and Returns 2021/22	Annual	Financial Reporting Manager	29	The Council is required to submit claims and returns to government to show how it has spent some of its resources and whether the Council has complied with any conditions in place. Consequently, the government requires the grant submission to be independently reviewed and certified by the Council's external auditor.
External Audit Strategy 2023/24	Annual	Financial Reporting Manager	29	

Annual Internal Audit Plan 2024/25	Annual	Head of Internal Audit, Investigations and Risk Management	22	The Council has a statutory duty to maintain an adequate and effective internal audit function and the Committee is asked to agree the annual internal audit plan to ensure the effective management of the internal audit function.
Principal Risk Update	Annual	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	CIPFA guidance suggests that the local authority audit committees should 'Consider the effectiveness of the authority's risk management arrangements and the control environment.'
Principal Risk Deep Dives	Bi-annual	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	
Constitutional Changes to be Presented to Statutory Council	Annual	Borough Solicitor	49	At the statutory Council meeting at the start of each municipal year, the Borough Solicitor submits a report establishing the bodies within the Constitution and their terms of reference. In the past this has also included small constitutional changes which constitute tidying of the document. However should any substantive changes be proposed, they will be referred to this Committee in line with its terms of reference.
Annual Review of the Committee's Effectiveness	Annual	Director of Finance	41	