

REPORT REFERENCE NO.	AGC/24/1
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	22 JANUARY 2024
SUBJECT OF REPORT	REVISED FORWARD PLAN 2023-24
LEAD OFFICER	Clerk to the Authority
RECOMMENDATIONS	<i>That, subject to any additions/amendments as indicated at the meeting, the Revised Forward Plan for 2023-24, as appended to this report, be approved.</i>
EXECUTIVE SUMMARY	<p>The appendix to this report sets out a revised Forward Plan for submission of items to meetings of this Committee during the 2023-24 municipal year.</p> <p>The external auditor, Grant Thornton, has indicated that work on the audit of financial statements for the 2022-23 financial year would not be completed until late February 2024. This has resulted in the need to change the date of the meeting scheduled for 19 April 2024 to 26 March 2024 to accommodate submission of the final 2022-23 financial statements before the end of the financial year. Thus, the forward plan has been revised to reflect this change.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS	Not applicable.
APPENDICES	A. Revised Forward Plan 2023-24
BACKGROUND PAPERS	The Accounts and Audit Regulations 2015 The Accounts and Audit (Amendment) Regulations 2022

1. INTRODUCTION

- 1.1. The current Terms of Reference for this Committee provide that it has responsibility for, amongst other things:
- internal and external audit arrangements for the Authority (including approval of annual financial statements);
 - Standards arrangements (Members' Code of Conduct);
 - Corporate Risk Register;
 - the Authority's arrangements under the Regulation of Investigatory Powers Act (RIPA) 2000 (including annual reporting); and
 - receipt of an annual report from the Authority's Local Pensions Board.
- 1.2. A revised Forward Plan, as included at Appendix A of this report, sets out proposed reporting arrangements in light of delays in submission of the audit of financial statements for the 2022-23 financial year.

2. PROPOSED DATES OF MEETINGS IN 2024-25

- 2.1. Whilst the Forward Plan set out at Appendix A of this report gives an indication of potential meeting dates and items in the 2024-25 municipal year, the Authority will not approve its Calendar of Meetings until its Annual General Meeting on 10 June 2024 thus, the dates are only indicative at this stage.
- 2.2. Additionally, the external auditor for the 2023-24 financial statements will change to Bishop Fleming. It is not clear, as yet, the timescale to which the new auditors will be working, thus dates may need to be amended to reflect this once more detailed information is available.
- 2.3. A Forward Plan for the 2024-25 municipal year will be submitted to the meeting in July 2024 for approval.

SAMANTHA SHARMAN
Clerk to the Authority.