

## WEST MIDLANDS FIRE AND RESCUE AUTHORITY

## AUDIT AND RISK COMMITTEE

## WORK PROGRAMME 2022/23

| Date of Meeting | Item   | Responsible Officer   | Completed   |
|-----------------|--|---|---|
| <b>2022</b>     |  |   |   |
| 18 July 2022    | Statement of Accounts 2021/22 (Draft Unaudited Approval)<br><br>Treasury Management Annual Report 2021/22<br><br>Minutes of the Audit and Risk Committee held on 6 June 2022<br><br>Minutes of the Pension Board held on 28 March 2022<br><br>Audit and Risk Committee Draft Work Plan 2022/23 | Treasurer<br><br>Treasurer<br><br>Democratic Services Officer<br><br>Democratic Services Officer<br><br>Democratic Services Officer | Deferred to September 2022.<br><br><br><br><br><br>Deferred to November 2022. |
| 26 Sept 2022    | Terms of Reference of Audit and Risk Committee<br><br>Audit Progress & Sector Update   | Democratic Services Officer<br><br>Grant Thornton   | Deferred<br><br>Deferred.   |

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| Internal Audit Progress Report   | Audit Manager   | Deferred.         |
| Pensions Board - Appointment of Independent Chair  | Deputy Clerk  | 26 September 2022 |
| Internal Audit Report - Data Governance  | ACFO Strategic Enabler (Enabling Services) /Data and Governance Manager | Deferred.         |
| Update on the Corporate Risk 6.1 - Business Continuity Arrangements                            | ACFO Strategic Enabler (Enabling Services)                              | 26 September 2022 |
| The Pension Regulator Supervisory Report Update  | Deputy clerk  | 26 September 2022 |
| Statement of Accounts 2021/22 (Draft Unaudited Approval)                                       | Treasurer   | 26 September 2022 |
| Approach to be Taken in Respect of Immediate Detriment Cases under the McCloud Sargeant Ruling | ACFO Strategic Enabler (Enabling Services)                              | 26 September 2022 |
| Treasury Management Annual Report 2021/22  | Treasurer   | 26 September 2022 |
| CIPFA Report   | Audit Manager   | 26 September 2022 |

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|                            | Minutes of the Audit and Risk Committee held on 06 June 2022 and 18 July 2022                            | Democratic Services Officer                | 26 September 2022 |
|                            | Audit and Risk Committee Work Plan 2022/23   | Democratic Services Officer                | 26 September 2022 |
| 10 Oct 2022<br>[Authority] | Minutes of the Audit and Risk Committee held on 06 June and 18 July 2022                                 | Democratic Services Officer                |                   |
| 28 November 2022           | Minutes of the Audit and Risk Committee held on 26 September 2022  | Democratic Services Officer                |                   |
|                            | Audit Findings 2021/22   | Grant Thornton                             |                   |
|                            | Statement of Accounts 2021/22 (for approval)   | Treasurer                                  |                   |
|                            | Audit Progress & Sector Update   | Grant Thornton                             |                   |
|                            | Internal Audit Progress Report   | Audit Manager                              |                   |
|                            | Treasury Management Mid-Year Report 2022/23  | Treasurer                                  |                   |
|                            | Corporate Risk Update Q1 & Q2 2022/23  | ACFO Strategic Enabler (Enabling Services) |                   |
|                            | Audit and Risk Committee Work Plan 2022/23   | Democratic Services Officer                |                   |
|                            | Minutes of the Pension Board held on 28 March 2022 and Minutes of the Pension Board held on 10 June 2022 | Democratic Services Officer                |                   |

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|                              | Fraud Awareness Training (tbc)                          | Phil Tromans<br>John Matthews                              |  |
| 12 December 2022 (Authority) | Audit Findings 2021/22<br>Statement of Accounts 2021/22 | Democratic Services Officer<br>Grant Thornton<br>Treasurer |  |

**2023**

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| 13 February 2023 (Authority) | Minutes of the Audit and Risk Committee held on 28 November 2022<br>Audits Annual Report 2021/22 (May be A&R March 2023)  |  |  |
| 20 March 2023                | Minutes of the Audit and Risk Committee held on 28 November 2022<br>Audit Progress & Sector Update<br>Internal Audit Progress Report<br>Corporate Risk Update Q1 & Q2 2022/23 | Democratic Services Officer<br>Grant Thornton<br>Audit Manager<br>ACFO Strategic Enabler (Enabling Services) |  |

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|  | <p>Vacant Residential Properties Update</p> <p>Monitoring Policies and RIPA<br/>(Annual Whistleblowing Report)</p> <p>Internal Audit Plan 2023/24</p> <p>Audit Plan 2022/23 (possibly in June 2023 - tbc)</p> <p>Internal Audit Charter – Annual Review</p> <p>Informing the Audit Risk Assessment – West Midlands Fire and Rescue Authority 2022/23<br/>(possibly in March 2023 but may need to be June 2023 - tbc)</p> <p>Auditors Annual Report (May be Authority in February 2023)</p> <p>Annual SIRO report</p> <p>Minutes of the Pensions Board held on TBC</p> <p>Audit and Risk Committee Work Plan 2022/23</p> | <p>Treasurer</p> <p>Monitoring Officer/ACFO Strategic Enabler (Enabling Services)</p> <p>Audit Manager</p> <p>Grant Thornton</p> <p>Audit Manager</p> <p>Grant Thornton</p> <p>Grant Thornton</p> <p>ACFO Strategic Enabler (Enabling Services)</p> <p>Democratic Services Officer</p> <p>Democratic Services Officer</p> |  |
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|              | <p>Fraud Awareness Training</p> <p><i>Committee Members' Private meeting with Internal Auditors (to follow Committee)</i></p>   | <p>Phil Tromans<br/>John Matthews</p> <p><i>Audit Manager</i></p>   |  |
| 19 June 2023 | <p>Annual Internal Audit Report 2022/23</p> <p>Governance Statement 2022/23</p> <p>Monitoring Policies and RIPA<br/>(Annual Whistleblowing Report)</p> <p>Corporate Risk Update Q3 &amp; Q4 2022/23</p> <p>Audit Plan 2022/23 (possibly in March 2023 - tbc)</p> <p>Informing the Audit Risk Assessment – West Midlands Fire and Rescue Authority 2022/23<br/>(possibly in March 2023 but may need to be June 2023 - tbc)</p> <p>Annual Report of the Audit and Risk Committee 2022/23 for approval</p> <p>Audit Progress &amp; Sector Update</p> | <p>Audit Manager</p> <p>Treasurer</p> <p>Monitoring Officer/ACFO<br/>Strategic Enabler<br/>(Enabling Services)</p> <p>ACFO Strategic Enabler (Enabling Services)</p> <p>Grant Thornton</p> <p>Grant Thornton</p> <p>Chair, Audit and Risk</p> <p>Grant Thornton</p> |  |

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|                                     | <p>Internal Audit Progress Report (TBC)</p> <p>Minutes of the Audit and Risk Committee held on 20 March 2023</p> <p>Minutes of the Pensions Board held on XXXX - tbc</p> <p>Annual Report of the Pension Board 2022/23</p> <p>Audit and Risk Committee Work Plan 2022/23</p> <p><i>Committee Members' Private meeting with External Auditors</i></p> <p><i>Workshop for Members on Statement of Accounts 2022/23</i></p> | <p>Audit Manager</p> <p>Democratic Services Officer</p> <p>Democratic Services Officer</p> <p>Chair, Pensions Board</p> <p>Democratic Services Officer</p> <p><i>Grant Thornton</i></p> <p><i>Treasurer</i></p> |  |
| <p>26 June 2023<br/>[Authority]</p> | <p>Governance Statement 2022/23</p> <p>Minutes of the Audit and Risk Committee held on 20 March 2023</p> <p>Annual Report of the Audit and Risk Committee 2022/23</p>  | <p>Treasurer</p> <p>Democratic Services Officer</p> <p>Chair, Audit and Risk</p>  |  |
| <p>24 July 2023</p>                 | <p>Minutes of the Audit and Risk Committee held on 19 June 2023</p>  | <p>Democratic Services Officer</p>  |  |

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|  | Statement of Accounts 2022/23 (Draft Unaudited Approval) | Treasurer                   |  |
|  | Treasury Management Annual Report 2022/23                | Treasurer                   |  |
|  | Audit and Risk Committee Draft Work Plan 2023/24         | Democratic Services Officer |  |
|  | Minutes of the Pension Board (tbc)                       | Democratic Services Officer |  |