

## AUDIT COMMITTEE WORK PROGRAMME 2024/2025

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
24 June 2024	Appointment of Vice Chair for the Municipal Year 2024/2025			To appoint a Vice Chair for the Municipal Year 2024/2025.
24 June 2024	Annual Internal Audit Progress Report		T Sharman J Hay	To report progress made against the Annual Internal Audit Plan 2023/24.
24 June 2024	Audit Committee Self-Assessment Review Report		T Sharman/ J Hay	To report on the outcomes from the Audit Committee Self-Assessment Review for 2023/24.
24 June 2024	Annual Internal Audit Follow-up Progress Report		J Hay	To report progress made against outstanding Recommendations made through Internal Audits as at the end of the 2023/24 fiscal year.
24 June 2024	Annual Internal Audit Opinion		T Sharman	To provide the annual internal audit assurance opinion of governance, control processes and risk management across the organisation.
24 June 2024	Annual Fraud & Error Progress Report		J Hay	To give an update on the counter fraud and corruption position as at the end of the 2023/24 fiscal year.
24 June 2024	Audit Committee Annual Report from Chair (TBC)		Councillor Ryves	To report on the effectiveness of the role of the Audit Committee for 2023/24.
24 June 2024	<b>Exempt Report:</b> Housing Benefit Subsidy Claim – Annual Certification Report	Annual	J Stanton	To receive the annual report.

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24 June 2024	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
24 June 2024	Work Programme 2024/2025			To identify any items for the work programme.
23 September 2024	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
23 September 2024	Work Programme 2024/2025			To identify any items for the work programme.
18 November 2024	Half Year Internal Audit Progress Report		T Sharman/ J Hay	To report the half-year progress made against the Annual Internal Audit Plan 2024/25.
18 November 2024	Half Year Internal Audit Follow-Up Progress Report		J Hay	To report the 2024/25 half-year progress made against outstanding Recommendations made through Internal Audits.
18 November 2024	Half Year Fraud & Error Progress Report		J Hay	To give a 2024/25 half-year update on the counter fraud and corruption position.
18 November 2024	Cabinet Forward Decisions List			

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18 November 2024	Work Programme 2024/2025			
20 January 2025	Business Continuity – Annual Update	Annual	G Greaves	
20 January 2025	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
20 January 2025	Work Programme 2024/2025			To identify any items for the work programme.
17 March 2025	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
17 March 2025	Work Programme 2043/2025			To identify any items for the work programme.

### **Potential Future Training Sessions**

Draft Statement of Accounts for 2022/23

Audit Committee – Potential changes for the new Administration 2023 and process improvement.

Reserves.

## **Potential/Future Agenda Items**

Self-Assessment Exercise and Report

Terms of Reference for Audit Committee

Other External Audit Reports and training to be added once plan/timetable received from Ernst Young.

Understanding risks relating to major projects.

Identifying an effective way to reach the crux of the issue/resolution in the Audit Committee.

Scope to look at process/criteria Business Plans where external third parties were involved to eliminate the risks and ensure a standardised process that would be followed through.

Audit the process of the Member Major Projects Board/Risk Registers.

Consideration of the appointment of Independent Person(s) to the Audit Committee and how to utilise that expertise.

Internal Audit Plan, Policies, Strategies and Resources to ensure balance was right from a Member perspective to see where the pressures are/ought to be that would inform the improvement opportunities and decision making process.

Role of the Audit Committee – to focus on whether there was a policy, implementation and findings of audits. Linkage with Corporate Performance Panel, project boards, project management, performance management, etc. Who was responsible for the technical scrutiny of the budget as opposed to the scrutiny of processes.

Risk management role of the Audit Committee.

Constitution/Scrutiny – to consider if the Constitution was robust enough to specify the scope, scale and degree of responsibility to enable the Audit Committee to undertake the correct work to the required standards.

Audit Committee Independent Persons