

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	Risk Register Update		G Greaves	To report progress and update on the Risk Register.
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	Exempt Report: Housing	Annual	J Stanton	To receive the annual report.

	Benefit Subsidy Claim – Annual Certification Report			
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.
3 rd October 2024	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
3 rd October 2024	Work Programme 2024/2025			To identify any items for the work programme.
3 rd October 2024	Value for Money Assessment Report		David Riglar - E&Y	
3 rd October 2024	Annual Governance Statement 22-23 and 23-24		J Hay A Baker	
3 rd October 2024	Audit Terms of Reference		J Hay	
3 rd October 2024	Treasury Management Outturn		M Drewery	
18 November 2024	Business Continuity Annual Update		D Robson	
18 November 2024	Half Year Internal Audit Progress Report		T Sharman	To report the half-year progress made against the Annual Internal Audit Plan 2024/25.
18 November 2024	Recommendation Follow-Up 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 th November 2024	Treasury Management Report		L Mafuko	To present and update on the treasury management position for period to 30 th September 2024
18 th November 2024	Statement of Accounts and Annual Governance Statements		M Drewery/ L Mafuko	To present the financial statements and annual governance statements for 2020/21, 2021/22 and 2022/23 for approval.
18 th November 2024	Cabinet Forward Decisions List			
18 th November 2024	Work Programme 2024/2025			
20 th January 2025	Statement of Accounts & Annual Governance Statements		M Drewery	To present the financial statements and annual governance statements for 2023/2024 for approval.
20 th January 2025	Completion Report 2020/21, 2021/22 and 2022/23		M Drewery	To present the Completion Report for 2020/21, 2021/22 and 2022/23
20 th January 2025	Internal Audit Progress Report		T Sharman	To give a progress report to the Committee
20 th January 2025	Feedback Survey Results		T Sharman	To give feedback on Audit Committee Survey Results
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 2024/2025			To identify any items for the work programme.
17 th March 2025	External Audit Plan 2024/2025		D Riglar	To present the external audit plan for financial year 2024/2025 by Ernst & Young.
17 th March 2025	Training Needs Analysis Results		T Sharman	To provide results from Self Assessment and Training Needs Analysis
17 th March 2025	Audit Planning Model		T Sharman	To present the Audit Planning Model to the Audit Committee.

Potential Future Training Sessions

Draft Statement of Accounts for 2023/24

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

Reserves.

Business Continuity- Annual Update- November 2025

Internal Audit- Global Audit Standards and Training- Update on new global audit standard and CIPFA document for public sector – T Sharman

Potential/Future Agenda Items

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

Council Owned Companies- following shareholders meeting, to consider if further discussion needs by the Committee.

Control of Climate Change Activities- risk of strategy and to discuss with Corporate Performance Panel