

Audit Committee Work Programme for 2024-25

The schedule of meetings set out below is proposed but the committee reserve the right to review and amend the work programme content and meeting dates throughout the year.

Key to activity

Governance risks around high-level financial strategy and reserves
Governance risks connected to asset realisation
Governance of Capital programme and projects
Value for money and Delivering Objectives
Core Functions arising from Statutory obligations and guidance
Governance of linked incorporated bodies
Assurance reports

Date	Item	Committee Objective	Director	Author
tbc	External Audit Report 2019-20	Consider the outcome of the External Audit and assurance on management response to issues identified.		A Smith
	External Audit Report 2020-21			A Smith
	External Audit Report 2021-22			A Smith
	External Audit Report 2022-23			A Smith
	External Audit Report 2023-24			A Smith
	Pre Account sign off informal briefing.	Informal briefing for committee members for 19-20 accounts sign off.		G Hammons
June Training	Skills evaluation for new members			

Date	Item	Committee Objective	Director	Author
June 2024	Statements of accounts progress update	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts including financial improvement plan.	R Brown	G Hammons
	Finance improvement plan update	Assurance that satisfactory progress is being made on the financial improvement plan.	R Brown	S Kausar
	Internal Audit – No Assurance reports.	Highlighted Internal Audit Reports where the lowest assurance rating has been given	R Brown	HoIA
		Business Continuity		P Millward
		Colleague Expenses		S Kausar / L Mann
		Update - Service Response - Physical & Environmental Security		T Bone
Update – Appointeeship		L Lee		
Exemption from Contract Procedure Rules annual report	Oversight of procurement dispensations and assurance on their future procurement process.	R Brown	D Cafferty	
IAB instructions: Theme 6 Workforce, Culture & Performance Outcomes	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett	L Mann	

Date	Item	Committee Objective	Director	Author
	Treasury Management Annual Report Annual Investment Strategy 2024/25 Revision	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown R Brown	P Kilgallan S Kausar
July training	Risk Management			
July 24	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	19-20 Accounts and Audit Report 20/21 accounts and audit report			
	IAB instructions: Governance	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	B Brown
	IAB Instructions: Asset Management	Assurance on progress, benefit realisation, controls, associated risks and their management.	S Rose	N Jenkins
	Corporate Risk and Assurance Register	Assurance that appropriate arrangements are in place to manage risk.	R Brown	HoIA D Bowring
	Audit Committee Terms of Reference	To review proposed changes to the Terms of Reference for the Audit committee to bring them in line with the 2022 CIPFA guidelines.	R Brown	K Morris
	HR & EDI Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.		L Mann

Date	Item	Committee Objective	Director	Author
	IA Progress Update	Consider arrangements for Internal Audit, reports on the effectiveness of internal controls supporting the Head of Audit & Risk's opinion, and seek assurance on the implementation of agreed action updated audit Charter counter fraud strategy	R Brown	J Slater
Sept Training	General Audit training. AGS and Local Code training			
Sep 2024	Statements of accounts progress update	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	Finance improvement plan update	Assurance that satisfactory progress is being made on the financial improvement plan.	R Brown	S Kausar T Bamidele
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	IAB Instructions: Corporate Planning	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett C Parr	R Beckett
	Oversight of Transformation			R Beckett
	Audit Committee Annual Report	Audit Committee Performance		Chair
	Health & Safety Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	B Brown	P Millward

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November Training	Treasury Management			
Nov 2024	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Corporate Risk & Assurance Register	Assurance that appropriate arrangements are in place to manage risk.	R Brown	HoA D Bowring
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown	P Kilgallan
	Customer Experience / Complaints & Ombudsman Annual Assurance to include stuff about housing. <i>(to note)</i>	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	L Lee	D O'Melia
	Companies Update (TfN Theme 3)	Assurance on progress, benefit realisation, controls, associated risks and their management to ensure that the Council has in place appropriate arrangements to manage risks connected to its investments in companies.	R Brown	M Hainge
	EMSS Annual Report <i>(to note)</i>	Assurance that the Council has in place appropriate arrangements to manage risks connected to its joint service arrangements.	L Littlefair	
Feb 2025	IAB instructions: Theme 2 Finance	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
	Treasury Management Strategy & Capital Strategy	Assurance on setting Council policies to best manage Treasury Management & Capital risks.	R Brown	P Kilgallon
	Draft Statement of Accounts 24/25	Final outcomes of the accounts and considerations within those accounts.	R Brown	S Kausar
	External Audit update	Consider the outcome of the External Audit and assurance on management response to issues identified.		A Smith
	Finance improvement plan update	Assurance that satisfactory progress is being made on the financial improvement plan..	R Brown	S Kausar T Bamidele
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance.	R Brown	S Kausar
	AGS Process 2024-25	Assurance on arrangements for a review of the Council's governance.	R Brown	HoIA
April 2025	Statement of Accounts Progress Update	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts.	R Brown	S Kausar
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Finance improvement plan update	Assurance that appropriate arrangements are in place and	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
		satisfactory progress on the financial improvement plan.		
	Annual Information Security & Information Governance Compliance Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	B Brown	S Salmon N Matthews
	Health & Safety Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	B Brown	P Millward
	IAB instructions: Theme 6 Workforce, Culture & Performance Outcomes	Assurance on progress, benefit realisation, controls, associated risks and management of IAB instructions under this theme.	M Barrett L Mann	L Mann