

## 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

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

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
<b>tbc</b>	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
<b>June Training</b>	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
<b>July training</b>	Risk Management (22 July) with Zurich			
<b>July 24</b>	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	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 Bowering
	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
<b>Sept Training</b>	AGS and Local Code training			
<b>Sep 2024</b>	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
	19-20 Accounts and Audit Report			
	Finance improvement plan update	Assurance that satisfactory progress is being made on the financial improvement plan.	R Brown	S Kausar T Bamidele

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	External Audit update	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith
	Audit Committee Annual Report	Audit Committee Performance		Chair
	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
	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
	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
<b>November Training</b>	Treasury Management with Link			
<b>Nov 2024</b>	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	HoIA D Bowring
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown	P Kilgallon

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	Oversight of Transformation	Assurance that appropriate and robust frameworks are being developed as part of the Transformation work and are being implemented to support work across the Council.		R Beckett
	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
	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	
	Improvement plan update	To update the committee on the work being undertaken to achieve the aims of the Audit Committee Improvement Plan	R Brown	K Morris
<b>February 2025</b>	Treasury Management Strategy & Capital Strategy	Assurance on setting Council policies to best manage Treasury Management & Capital risks.	R Brown	P Kilgallan
	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

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	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
<b>April 2025</b>	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 satisfactory progress on the financial improvement plan.	R Brown	S Kausar
	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