

## 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>June Training</b>	Skills evaluation for new members			
<b>June 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 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	HolA P Millward

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
		Business Continuity Colleague Expenses Update - Service Response - Physical & Environmental Security Update – Appointeeship Update - HR and Payroll		S Kausar / L Mann T Bone L Lee L Mann
	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
	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

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	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
<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. Approval of 19/20 statement accounts	R Brown	S Kausar
	External Audit update and Audit Findings Report 19/20	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
	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 and Audit Findings Report 20/21 and 21/22	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith

<b>Date</b>	<b>Item</b>	<b>Committee Objective</b>	<b>Director</b>	<b>Author</b>
	Statement of Accounts Update	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's financial accounts. Approval of 20/21, 21/22 and 22/23 statement of accounts	R Brown	S Kausar
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	R Brown	P Kilgallan
	Internal Audit 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		HoIA
<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
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance.	R Brown	S Kausar

Date	Item	Committee Objective	Director	Author
	AGS Process 2024-25	Assurance on arrangements for a review of the Council's governance.	R Brown	HoIA
	Internal Audit – No Assurance reports.	<p>Highlighted Internal Audit Reports where the lowest assurance rating has been given</p> <p>Business Continuity</p> <p>Colleague Expenses</p> <p>Update - Service Response - Physical &amp; Environmental Security</p> <p>Update – Appointeeship</p> <p>Update - HR and Payroll</p>	R Brown	<p>HoIA</p> <p>P Millward</p> <p>S Kausar / L Mann</p> <p>T Bone</p> <p>L Lee</p> <p>L Mann</p>
<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

Date	Item	Committee Objective	Director	Author
	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