

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
June Training	Skills evaluation for new members			
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 P Millward

Date	Item	Committee Objective	Director	Author
		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
July training	Risk Management (22 July) with Zurich			
July 24	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

Date	Item	Committee Objective	Director	Author
	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
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. 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
November Training	Treasury Management with Link			
Nov 2024	External Audit update and Audit Findings Report 20/21 21/22 and 22/23.	Consider the update from External Audit and assurance on management response to any issues identified.		A Smith

Date	Item	Committee Objective	Director	Author
	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	S Fair	G Hammons
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	S Fair	O Oluwajayogbe
	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		P Datta
February 2025	Treasury Management Strategy & Capital Strategy	Assurance on setting Council policies to best manage Treasury Management & Capital risks.	S Fair	O Oluwajayogbe
	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 23/24 statement of accounts	S Fair	G Hammons
	External Audit update and Audit Findings Report 23/24	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.	S Fair	T Bamidele

Date	Item	Committee Objective	Director	Author
	Review of Accounting Policies 2023/24	Assurance that appropriate arrangements are made to comply with statutory guidance.	S Fair	G Hammons
	AGS Process 2024-25	Assurance on arrangements for a review of the Council's governance.	S Fair	P Datta
	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 & Environmental Security</p> <p>Update – Appointeeship</p> <p>Update - HR and Payroll</p>	S Fair	<p>P Datta</p> <p>P Millward</p> <p>G Hammons / L Mann</p> <p>T Bone</p> <p>L Lee</p> <p>L Mann</p>
	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	
March 2025	Statement of Accounts Progress Update	Assurance that appropriate arrangements are in place to regarding progress on the completion	S Fair	G Hammons

Date	Item	Committee Objective	Director	Author
		and audit of the Council's financial accounts.		
	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.	S Fair	T Bamidele
	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
	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