

Audit Committee Work Programme for 2025-26

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

External Audit reports need to be added – awaiting confirmation from Laurelin / Mary

Date	Item	Committee Objective	Director	Author
June Training	Skills evaluation for new members			
June 2025	Annual Audit Plan 2025/26		S Fair	T Bamidele
	Treasury Management Annual Report Annual Investment Strategy 2024/25 Revision	Assurance on management of Treasury Management risks in accordance with Council policy.	S Fair	O Oluwajayogbe
	Audit Committee Terms of Reference	To confirm the ToR for Committee for 2025/26		K Morris
	External Audit Plan	Plan for external audit activities through 2025/26	L Griffiths	
	Internal Audit Annual Report and HoIA Opinion 24/25.	To provide an evaluation of the effectiveness of the Council Governance,	S Fair	T Bamidele R Green

Date	Item	Committee Objective	Director	Author
		Risk and internal control process and provide the annual HoIA Opinion		
July 2025	Audit Committee Annual Report	To endorse the Annual report prior to it being presented at Full Council	S Fair	Chair T Bamidele
	Draft Statement of Accounts 2024/25	To take assurance that the Draft Statement of Accounts have been produced in line with the Code and have been published in accordance with statutory requirements.	S Fair	G Robinson
	Exemption from Contract Procedure Rules annual report	Oversight of procurement dispensations and assurance on their future procurement process.	S Fair	D Cafferty
	Progress update & Group Audit Plan and VFM update		External Audit	
Sept Training	Risk Training			
Sep 2025	Corporate Risk Register	Assurance that appropriate arrangements are in place to manage risk.	S Fair	D Bowring
	HR & EDI Annual Assurance	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed.	S Fair	L Mann
	Programme 10 Update	To assure the Committee on the progress of the work taking place under Programme 10 of the Improvement Plan Strengthen internal controls and assurance	S Fair	T Bamidele
	Internal Audit Update	Consider arrangements for Internal Audit, reports on the effectiveness of internal controls supporting the Head of Audit &	S Fair	T Bamidele

Date	Item	Committee Objective	Director	Author
		Risk's opinion, and seek assurance on the implementation of agreed action updated audit Charter and counter fraud strategy		
	Progress update VFM update (if not in July)		External Audit	
November Training	Treasury Management with Link			
November 2025	EMSS Annual Report (to note)	Assurance that the Council has in place appropriate arrangements to manage risks connected to its joint service arrangements.	E Simpson	
	Treasury Management Half Year Report	Assurance on management of Treasury Management risks in accordance with Council policy.	S Fair	O Oluwajayogbe
	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
	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	D Kidson F Millar
	2024/25 Audit Findings Report 2024/25 Auditor's Annual Report		External Audit	
February 2026	Treasury Management Strategy & Capital Strategy 26/27	Assurance on setting Council policies to best manage Treasury Management & Capital risks.	S Fair	O Oluwajayogbe
	Statement Of Accounts 2024/25	Assurance that appropriate arrangements are in place to regarding progress on the completion and audit of the Council's	S Fair	G Robinson

Date	Item	Committee Objective	Director	Author
		financial accounts. Approval of 24/25 statement of accounts and Annual Governance Statement		
	External Audit update and Audit Findings Report 24/25	Consider the outcome of the External Audit and assurance on management response to issues identified.		L Griffiths
	Accounting Policies 25/26 and going concern assurance	Assurance that appropriate arrangements are made to comply with statutory guidance.	S Fair	G Robinson
March 2026	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 and counter fraud strategy	S Fair	T Bamidele
	Customer Experience / Complaints & Ombudsman Annual Assurance <i>(to note)</i>	Assurance that cross-cutting corporate arrangements are working well and any significant risk and issues are being actively managed including Housing.	L Lee	D O'Melia
	Corporate Risk and Assurance Register	Assurance that appropriate arrangements are in place to manage risk.	S Fair	D Bowring
	2025/26 Audit Plan		External Audit	