

Committee Name and Date of Committee Meeting

Audit Committee – 26 September 2024

Report Title

Audit Committee Forward Work Plan

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Louise Ivens, Head of Internal Audit

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Ward(s) Affected

Borough-Wide

Report Summary

The report presents to the Audit Committee a forward work plan covering the next year. The plan shows how the agenda items relate to the objectives of the Committee. It is presented for review and amendment as necessary.

Recommendations

That Audit Committee review the Forward Work Plan and suggest any amendments to it.

List of Appendices Included

Audit Committee Forward Work Plan.

Background Papers

Audit Committee Terms of Reference – Constitution, Appendix 9 Responsibilities and Functions, Section 5 Terms of Reference for Committees, Boards and Panels.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Audit Committee Forward Work Plan

1. Background

- 1.1 The Audit Committee's Terms of Reference are published in the Constitution. The attached Forward Work Plan details how the Committee meets those Terms of Reference.

2. Key Issues

- 2.1 Local government audit committees should comply with the Chartered Institute of Public Finance and Accountancy's Position Statement and Practical Guidance for Audit Committees. The Terms of Reference for the Audit Committee are designed to ensure that the committee meets the CIPFA standards.
- 2.2 The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.

3. Options considered and recommended proposal

- 3.1 The work plan for the Audit Committee is a helpful guiding document for the Committee itself and other stakeholders with an interest in the Committee's activities. The work plan for the coming year by date is presented to each Committee meeting for review and amendment.

4. Consultation on proposal

- 4.1 Relevant officers and the Audit Committee were consulted in producing the work plan.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Forward Plan comprises a schedule of reports to be presented to the Audit Committee at each of its meetings during the year. Various reports have to be presented at specified meetings in order to comply with statutory requirements (for example relating to the statement of accounts and annual governance statement).

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report.

7. Legal Advice and Implications

- 7.1 There are no direct legal implications associated with this report.

8. Human Resources Advice and Implications

- 8.1 There are no Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 The Audit Committee reviews the management of risks across the Council including those relating to Children's and Adult Services. Review of the management of risks helps to ensure the risks are mitigated.

10. Equalities and Human Rights Advice and Implications

10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

12.1 Partners will be able to take assurance on the Control's application of governance controls and management of risks from the work of the Audit Committee.

13. Risks and Mitigation

13.1 The Audit Committee aims to comply with standards established by the Chartered Institute of Public Finance and Accountancy (CIPFA). The maintenance of a work plan is consistent with the CIPFA standards. The production of a work plan also helps the Audit Committee to ensure it achieves its terms of reference.

Accountable Officer(s)

Louise Ivens, Head of Internal Audit

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This report is published on the Council's [website](#).

Audit Committee Forward Work Plan

| Meeting Date | Key Responsibility | Agenda Item | Author |
|--------------------------------|--|---|----------------------------|
| November 2024 | Governance Risk and Control | Chief Executive presentation | Sharon Kemp |
| | Financial Reporting | Audited Final Statement of Accounts | Rob Mahon |
| | Governance Risk and Control | Audited Final AGS | Judith Badger |
| | External Audit | External Audit Findings (ISA 260) | Grant Thornton / Rob Mahon |
| | Treasury Management | Mid-Year Report on Treasury Management and quarterly update | Rob Mahon |
| | Governance Risk and Control | Information Governance Annual Report | Paul Vessey |
| | Governance Risk and Control | Code of Corporate Governance | Simon Dennis |
| | Governance Risk and Control | Risk Management Strategy and Policy | Simon Dennis |
| | Governance Risk and Control | Risk Management Directorate Presentation - Regeneration and Environment | Andrew Bramidge |
| | Internal Audit / Governance Risk and Control | IA Progress Report | Louise Ivens |
| Audit Committee Accountability | Audit Committee Forward Work Plan | Louise Ivens | |

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| January 2025 | Financial Reporting | Final Accounts closedown and accounting policies | Rob Mahon |
| | Governance Risk and Control | External Audit and Inspection recommendations | Simon Dennis |
| | Governance Risk and Control | Procurement update | Karen Middlebrook |
| | Governance Risk and Control | Strategic Risk Register | Simon Dennis |
| | Governance, Risk and Control | Risk Management Directorate Presentation - Finance and Customer Services | Judith Badger |
| | Internal Audit | IA Charter review and update | Louise Ivens |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | Louise Ivens |
| March 2025 | External Audit | Value for Money Opinion | Grant Thornton / Rob Mahon |
| | Treasury Management | Treasury Management Quarterly Update | Rob Mahon |
| | Internal Audit / Governance Risk and Control | IA Progress Report | Louise Ivens |
| | Internal Audit | IA Annual Plan | Louise Ivens |
| | Governance Risk and Control | Procurement Annual Report | Karen Middlebrook |

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| | Governance Risk and Control | Risk Management Directorate Presentation - Children and Young People's Service | Nicola Curley |
| | Internal Audit | Public Sector Internal Audit Standards/ Internal Audit Quality Assurance and Improvement Plan | Louise Ivens |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | Louise Ivens |
| June 2025 | Financial Reporting | Draft Statement of Accounts | Rob Mahon |
| | Governance Risk and Control | Draft Annual Governance Statement | Judith Badger |
| | External Audit | External Audit Plan and Progress Update | Grant Thornton |
| | Treasury Management | Treasury Management Quarterly Update | Rob Mahon |
| | Internal Audit / Governance Risk and Control | IA Progress Report | Louise Ivens |
| | Internal Audit / Governance Risk and Control | Internal Audit Annual Report | Louise Ivens |
| | Governance Risk and Control | Risk Management Directorate Presentation - Adult Care Housing and Public Health | Ian Spicer |
| | Audit Committee Accountability | Audit Committee Forward Plan | Louise Ivens |

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| July 2025 | External Audit | External Audit Progress Report | Grant Thornton |
| | Governance Risk and Control | Chief Executive Presentation | Sharon Kemp |
| | Treasury Management | Annual Treasury Management Report | Rob Mahon |
| | Governance Risk and Control | Dedicated Schools Grant | Joshua Amahwe |
| | Governance Risk and Control | Risk Management Annual Report and Strategic Risk Register | Simon Dennis |
| | Governance Risk and Control | External Audit and Inspection Recommendations | Simon Dennis |
| | Governance Risk and Control | Review of Surveillance and use of Regulation of Investigatory Powers | Bal Nahal |
| | Audit Committee Accountability | Audit Committee Annual Report | Louise Ivens |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | Louise Ivens |
| September 2025 | Financial Reporting | Final Statement of Accounts | Rob Mahon |
| | Governance Risk and Control | Final AGS | Judith Badger |
| | Internal Audit / Governance Risk and Control | IA Progress Report | Louise Ivens |
| | Governance Risk and Control | Risk Management Directorate Presentation - Assistant Chief Executive | Jo Brown |

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| | Governance Risk and Control | Anti-Fraud and Corruption Policy and Strategy review and update | Louise Ivens |
| | Audit Committee Accountability | Audit Committee Forward Work Plan | Louise Ivens |