

Committee Name and Date of Committee Meeting

Council – 29 July 2025

Report Title

Audit Committee Annual Report 2024/25

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)

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Ward(s) Affected

Borough-Wide

Report Summary

The purpose of the Annual Report 2024/25 is to bring together in one document a summary of the work undertaken by the Audit Committee. The production of the report complies with current best practice for Audit Committees. It allows the Audit Committee to demonstrate it has fulfilled its terms of reference and share its achievements with the Council and is useful as a reminder to the organisation of the role of the committee in providing assurance about its governance, risk management and financial and business controls.

The Chartered Institute of Public Finance and Accountancy (CIPFA) has previously issued guidance to local authorities to help ensure that Audit Committees operate effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities. The CIPFA guidance was revised and re-issued in 2022. As a result, the Audit Committee's Terms of Reference were updated and agreed at Audit Committee in March 2023, and were approved by full Council on 19th July 2023. A copy of the Annual Report of this Audit Committee is attached at Appendix 1. The Audit Committee's Terms of Reference are included as Appendix C for information. Minor amendments have been made to them to change the reference to the new Global Internal Audit Standards (UK Public Sector).

Recommendations

The Audit Committee is asked to:

- 1) Note the production of the Audit Committee Annual Report 2024/25.
- 2) Consider and approve the draft report prior to its submission to Council.

List of Appendices Included

Appendix 1 Audit Committee Annual Report for 2024/25.

Background Papers

Relevant reports presented to the Audit Committee and minutes of the meetings of the Audit Committee.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No.

Council Approval Required

Yes

Exempt from the Press and Public

No

Audit Committee Annual Report 2024-25

1. Background

- 1.1 The Audit Committee is a key component of corporate governance and provides an important source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance. The committee is also responsible for approving the Statement of Accounts and the Annual Governance Statement.
- 1.2 The committee's specific powers and duties are set out in Section 9 of the Constitution under the Terms of Reference of the Audit Committee. A copy of the Terms of Reference is attached at Appendix C for information. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued guidance in 2022 to local authorities to help ensure that Audit Committees are operating effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities.

2. Key Issues

- 2.1 The Audit Committee met on six occasions in the year to 31 March 2025, in accordance with its programme of work. The frequency of meetings ensures the Audit Committee can fulfil its responsibilities in an efficient and effective way.
- 2.2 During this period the committee assessed the adequacy and effectiveness of the council's governance, risk management arrangements, control environment and associated counter fraud arrangements through regular reports from officers, the internal auditors and the external auditors. The committee sought assurance that action has been taken, or is otherwise planned, by management to address any risk related issues that have been identified during the period. The committee also sought to ensure that effective relationships continue to be maintained between the internal and external auditors, and between the auditors and management. The specific work undertaken by the committee is set out in the report.

3. Options considered and recommended proposal

- 3.1 This report is presented to enable the Audit Committee to fulfil its responsibility for reporting on how they have discharged their duties.

4. Consultation on proposal

- 4.1 None.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Audit Committee is asked to receive this report at its July 2025 meeting. Once approved, the report will be presented to Council.

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 Appendix 9, Paragraph 5 of the Council's Constitution, the Audit Committee's Terms of Reference, requires the Audit Committee to submit an annual report to the Council and this report is submitted to meet that requirement.

8. Human Resources Advice and Implications

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

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no direct implications for Children and Young People arising from this report.

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 None.

12. Implications for Partners

- 12.1 Partners can be reassured that the Audit Committee is fulfilling its role within RMBC.

13. Risks and Mitigation

- 13.1 None.

Accountable Officer(s)

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