

**AUDIT COMMITTEE - PROGRAMME OF WORK 2025/26**

	<b>ANNUAL WORKPLAN</b>	<b>MARCH 25</b>	<b>JUNE 25</b>	<b>SEPT 25</b>	<b>NOV 25</b>	<b>DEC 25</b>	<b>MARCH 26</b>
	<b>Audit Committee Agenda Items</b>						
<b>A</b>	Training for Members (as necessary)	x	x	x		x	x
	Annual Internal Audit Plan	x				x	x
	Annual report of Head of Internal Audit		x				
	Internal audit and counter fraud progress report	x		x		x	x
<b>B</b>	<i>Annual Audit Plan (NYC &amp; NYPF)</i>		x				x
	<i>Annual Reports / Letters of the External Auditors (ISA 260)</i>	x		x		x	
	<i>External Audit Progress Update</i>			x		x	
<b>C</b>	Statement of Final Accounts/Update (including AGS and letter of representation)		x	x		x	
	Report of member working group on NYCC + NYPF 22/23					x	
	Chairman's Annual Report			x			
	Audit Committee - terms of reference / effectiveness					x	
	Changes in Accounting Policies	x					x
	<i>Corporate Governance – review of Local Code and AGS</i>		x				
	<i>Risk Management (inc Corporate risk register) – annual report</i>	x					x
	<i>Directorate risk register – Children and Young People's Services</i>		x				
	<i>Directorate risk register – Health and Adults Services</i>					x	
	<i>Directorate risk register – Environment</i>			x			
	<i>Directorate risk register – Community Development</i>					x	
	<i>Directorate risk register – Central Services</i>	x					x
	<i>Partnership Governance – annual report</i>	x					x
	<i>Information Governance – annual report</i>		x				
	<i>Review of Finance,/Contract/Property Procedure Rules</i>		x				
	<i>Business Continuity – annual report</i>	x					x
	<i>Counter Fraud Policy Framework / Fraud Strategy / Risk Assessment / Work plan</i>	x					x
	<i>Counter Fraud – annual report</i>			x			
	<i>Procurement and Contract Management – update report</i>			x		x	
	<i>Treasury Management – Executive February</i>	x					x
<i>Commercial Governance Review</i>			x			x	
Motions from Council (as required)							
<b>D</b>	<i>Work Programme</i>	x	x	x		x	x
	<i>Progress on issues raised by the Committee (inc Treasury Management)</i>	x	x	x		x	x
<b>E</b>	Agenda planning / briefing meeting						
	Audit Committee Agenda/Reports deadline						
	<b>Audit Committee Meeting Dates</b>	17/03	23/06	29/09	24/11	15/12	16/03

- A = Internal Audit
- B = External Audit
- C = Statement of Final Accounts / Governance
- D = Other

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