

AUDIT COMMITTEE - PROGRAMME OF WORK 2025/26

	ANNUAL WORKPLAN	MARCH 25	JUNE 25	SEPT 25	OCT 25	NOV 25	DEC 25	MARCH 26
	Audit Committee Agenda Items							
	Training for Members (as necessary)							
A	Annual Internal Audit Plan	x					x	x
	Counter Fraud Plan/ Fraud Strategy / Risk Assessment / Work plan	x						x
	Annual Report of Head of Internal Audit		x					
	Annual Counter Fraud Report		x					
	Annual Information Governance Report		x					
	Internal audit and counter fraud progress reports	x		x				x
B	<i>External Annual Audit Plans (NYC & NYPF)</i>		x		x			x
	<i>Annual Reports / Letters of the External Auditors (ISA 260)</i>	x			x			
	<i>External Audit Progress Update (as necessary)</i>							
C	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				x	
	Changes in Accounting Policies	x						x
	<i>Corporate Governance – review of Local Code and AGS</i>		x		x			
	<i>Risk Management (inc Corporate risk register) – annual report</i>	x						x
	<i>Assessment of Effectiveness of Governance Arrangements – Children and Young People's Services</i>		x					
	<i>Assessment of Effectiveness of Governance Arrangements – Health and Adults Services</i>						x	
	<i>Assessment of Effectiveness of Governance Arrangements – Environment</i>				x			
	<i>Assessment of Effectiveness of Governance Arrangements – Community Development</i>						x	
	<i>Assessment of Effectiveness of Governance Arrangements – Central Services</i>	x						x
	<i>Partnership Governance – annual report</i>	x						x
	<i>Review of Finance/Contract/Property Procedure Rules</i>			x				
	<i>Business Continuity – annual report</i>	x						x
	<i>Procurement and Contract Management – update report</i>						x	
	<i>Treasury Management – Executive February</i>	x						x
	<i>Commercial Governance Review</i>			x	x			
Motions from Council (as required)								
D	<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
	<i>Charter Trustees Finance Report</i>						x	
E	Agenda planning / briefing meeting							
	Audit Committee Agenda/Reports deadline							
	Audit Committee Meeting Dates	17/03	23/06	29/09	20/10	24/11	15/12	16/03

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