

Audit Committee Work Programme

Report of the Head of Finance and Revenues

Recommended:

That the work programme for the Audit Committee, as set out in the Annex to the report, be approved.

SUMMARY:

This report sets out an update to the work programme for the Audit Committee for the coming year.

1 Background

- 1.1 A work programme for the Audit Committee was last reviewed in September 2023.
- 1.2 This report introduces an updated work programme to cover the next year's reporting schedule, which is shown in the annex to the report.
- 1.3 The work programme is based on a number of cyclical reports that are required to be considered by the Committee as part of its terms of reference and any emerging themes for the Committee to consider.

2 Options

- 2.1 The options are whether to approve the work programme or make modifications to it.

3 Option Appraisal

- 3.1 The recommended work programme covers all cyclical matters that can be planned in advance as regular work items. Additional items may be added throughout the year as and when the need arises.
- 3.2 The Committee is asked to consider whether any further items should be included before the final work programme is approved.

4 Risk Management

- 4.1 An evaluation of the risks indicate that the existing controls in place mean that no significant risks have been identified at this time.

5 Resource Implications

- 5.1 The Audit Plan for 2024/25 has been based on the expected resources of the Internal Audit team. There are no additional resource requirements arising from this item.

6 Legal Implications

6.1 There are no legal implications arising from the recommendations in this report.

7 Conclusion and reasons for recommendation

7.1 The work programme for the Audit Committee sets out the reports that the Audit Committee is expected to receive over the coming year. It is based on experience gained over the last year, since the Committee began.

7.2 It is therefore considered to provide a sound basis for the work required to be carried out by the Committee over the coming year. There will be opportunities to add or amend items on this programme throughout the year.

Background Papers (Local Government Act 1972 Section 100D)

None

Confidentiality

It is considered that this report does not contain exempt information within the meaning of Schedule 12A of the Local Government Act 1972, as amended, and can be made public.

No of Annexes:	1	File Ref:	N/A
Officer:	Carl Whatley	Ext:	8540
Report to:	Audit Committee	Date:	17 June 2024