

AUDIT COMMITTEE – 25 September 2025

PART I – DELEGATED

1 Summary

- 1.1 This report sets out the Audit Committee's latest Work Programme to enable the Committee to make updates as required.

2. Details

- 2.1 The Audit Committee meets five times per financial year between 1 April and 31 March. The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings.
- 2.2 The work programme includes a rolling annual training programme which is delivered prior to each committee. The following topics form the programme:
- Role of the Audit Committee
 - Statement of Accounts
 - Treasury Management
 - Internal Audit
 - Risk Management
- 2.3 Additional 'deep dive' training is arranged for members of the committee ahead of approval of the audited Statement of Accounts.
- 2.4 The following items are standing items on the agenda and are presented at each meeting of the Committee:
- Internal Audit Report – SIAS Audit Client Manager
 - Financial and Budgetary Risks – Head of Finance
 - Committee Work Programme
- 2.5 The programme of ad hoc reports scheduled to be presented to this Committee in the next 12 months is shown in the table below:

Financial Year 2024/25		
Date	Report	Officer Responsible
27 November 2025	TRAINING: Treasury Management	Director of Finance
	• Treasury Management Mid- Year Report 2025/26	Director of Finance
	• Draft Capital Strategy and Treasury Management Strategy Statement 2026/27	Director of Finance
	• External Auditor Plan 2025/26	External Auditors
	• Standing Items	
Financial Year 2025/26		
24 March 2026	TRAINING: Internal Audit	Client Audit Manager
	• SIAS Internal Audit Plan	Client Audit Manager
	• Accounting Policies 2025/26	Director of Finance
	• Risk Management Framework	Emergency Planning and Risk Manager
	• Standing Items	
28 May 2026	TRAINING: Statement of Accounts	Director of Finance
	• Treasury Management Annual Report 2024/25	Director of Finance
	• SIAS Annual Assurance Statement & Internal Audit Annual Report	Client Audit Manager
	• Approval of the draft Statement of Accounts 2024/25 and Annual Governance Statement	Director of Finance
	• Standing Items	

23 July 2026	<p>TRAINING: Role of the Audit Committee</p> <ul style="list-style-type: none"> • Fraud Annual Report • SIAS Board Annual Report • Standing Items 	<p>Director of Finance</p> <p>Fraud Manager</p> <p>Client Audit Manager</p>
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3 Options/Reasons for Recommendation

3.1 The recommendation allows the Committee to determine its work programme.

4 Policy/Budget Implications

4.1 The recommendations in this report are within the Council's agreed policy and budgets.

5 Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Customer Services Centre, Website and Risk Management Implications

5.1 None specific.

6 Recommendation

6.1 That the Committee consider and makes necessary changes to its Work Programme.

Background Papers

Reports and minutes – Audit Committee

Report prepared by: Alison Scott – Director of Finance