

## AUDIT COMMITTEE – 24 March 2026

### 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 2025/26		
Date	Report	Officer Responsible
28 May 2026	<p>TRAINING: Statement of Accounts (delivered online separately)</p> <ul style="list-style-type: none"> <li>• Treasury Management Annual Report 2025/26</li> <li>• SIAS Annual Assurance Statement &amp; Internal Audit Annual Report</li> <li>• Approval of the draft Statement of Accounts 2025/26 and Annual Governance Statement</li> <li>• Standing Items</li> </ul>	<p>Chief Accountant</p> <p>Director of Finance</p> <p>Client Audit Manager</p> <p>Director of Finance</p>
Date in June tbc 2026	<p>TRAINING: Role of the Audit Committee (delivered online separately)</p> <ul style="list-style-type: none"> <li>• Fraud Annual Report</li> <li>• SIAS Board Annual Report</li> <li>• Standing Items</li> </ul>	<p>Director of Finance</p> <p>Fraud Manager</p> <p>Client Audit Manager</p>
26 November 2026	<p>TRAINING: Treasury Management (delivered online separately)</p> <ul style="list-style-type: none"> <li>• Treasury Management Mid-Year Report 2025/26</li> <li>• Draft Capital Strategy and Treasury Management Strategy Statement 2026/27</li> <li>• External Auditor Plan 2026/27</li> <li>• Standing Items</li> </ul>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>External Auditors</p>

Date in January 2027 tbc	<ul style="list-style-type: none"> <li>• Approval of the Final Statement of Accounts 2025/26</li> <li>• Report of the External Auditor</li> </ul>	<p>Director of Finance</p> <p>External Auditor</p>
25 March 2027	<p>TRAINING: Internal Audit (delivered online separately)</p> <ul style="list-style-type: none"> <li>• SIAS Internal Audit Plan Accounting Policies 2026/27</li> <li>• Risk Management Framework</li> <li>• Standing Items</li> </ul>	<p>Client Audit Manager</p> <p>Director of Finance</p> <p>Data Protection &amp; Resilience Manager</p>

### **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

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