

AUDIT COMMITTEE – 25 June 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
25 June 2026	<ul style="list-style-type: none"> • Approval of the draft Statement of Accounts 2025/26 • Fraud Annual Report • Audit Plan Update • External Auditor Plan 2025/26 • Standing Items 	<p>Chief Accountant and Interim Head of Finance</p> <p>Interim Head of Finance</p> <p>Client Audit Manager</p> <p>External Auditors</p>
16 November (12 th another option)	<p>TRAINING: Treasury Management training delivered by Arlingclose (delivered online separately – 1hr 30mins) <i>subject to confirmation</i></p>	Director of Finance
26 November 2026	<ul style="list-style-type: none"> • Treasury Management Annual Report 2025/26 • Treasury Management Mid-Year Report 2026/27 • Draft Capital Strategy and Treasury Management Strategy Statement 2027/28 • External Auditor Plan 2026/27 • SIAS Progress Update Report 2026/27 • SIAS Board Annual Report • Standing Items 	<p>Chief Accountant</p> <p>Chief Accountant</p> <p>Interim Head of Finance and Chief Accountant</p> <p>External Auditors</p> <p>Client Audit Manager</p> <p>Client Audit Manager</p>
19 January 2027	<ul style="list-style-type: none"> • Approval of the Final Statement of Accounts 2025/26 • Report of the External Auditor 	<p>Director of Finance</p> <p>External Auditor</p>

25 March 2027	<p>TRAINING: Internal Audit – Summer 2027</p> <ul style="list-style-type: none"> • SIAS Internal Audit Plan 2027/28 • SIAS Progress Update Report 2026/27 • Statement of Accounts Update Accounting Policies 2026/27 • Risk Management Framework • Standing Items 	<p>Client Audit Manager</p> <p>Client Audit Manager</p> <p>Client Audit Manager</p> <p>Director of Finance</p> <p>Data Protection & Resilience 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: Anita Hibbs, Committee Officer