

**AUDIT COMMITTEE  
AUDIT WORK PROGRAMME FOR 2024/25**

<b>Meeting dates</b>	<b>Audit Items – Revised Agenda</b>	<b>Training (Subject to the development of a new training plan)</b>
4 <sup>th</sup> June 2024	<ul style="list-style-type: none"> <li>• Meeting cancelled due to General Election</li> </ul>	
15 <sup>th</sup> July 2024	<ul style="list-style-type: none"> <li>• Information Governance Update</li> <li>• Internal Audit Progress Report</li> <li>• Audit Recommendations Follow Up Report</li> <li>• Annual Internal Audit Report</li> <li>• Annual Fraud &amp; Error Report</li> <li>• Counter Fraud Policy and Strategy</li> <li>• Annual Governance Statement (Draft)</li> <li>• Addressing the Audit Backlog in England</li> <li>• Statement of Accounts 2023/24 (Draft)</li> <li>• External Audit – Progress Report</li> <li>• Risk Management Annual Update</li> <li>• Audit Committee Work Programme</li> </ul>	Local Government Financial Statements
10 <sup>th</sup> Sept 2024 (Provisional)	<ul style="list-style-type: none"> <li>• Provisional meeting to receive Audit Completion report - not required.</li> </ul>	
23 <sup>rd</sup> Sept 2024	<ul style="list-style-type: none"> <li>• Internal Audit Progress Report</li> <li>• Learning and Development Plan for Audit Committee Members</li> <li>• Internal Audit Revised Audit Plan</li> <li>• Whistleblowing Policy and Guidance</li> <li>• Review of Effectiveness Committee Progress Report</li> <li>• Addressing the Local Audit Backlog in England</li> <li>• External Audit – Progress Report</li> <li>• Audit Committee Work Programme</li> </ul>	

## APPENDIX B

10 <sup>th</sup> Dec 2024	<ul style="list-style-type: none"> <li>• <b>Procurement Act 2023/Contract Procedure Rules</b></li> <li>• Annual Complaints Report</li> <li>• Annual Governance Statement – Progress Report</li> <li>• External Audit – Annual Auditor's Report 2023/24</li> <li>• <b>External Audit – Audit Completion Report (IAS260) 2023/24</b></li> <li>• Statement of Accounts 2023/24 (Final)</li> <li>• Audit Recommendations Follow Up Report</li> <li>• Six Month Fraud &amp; Error Report</li> <li>• NFI Policy</li> <li>• Information Governance update</li> <li>• Audit Committee Work Programme</li> </ul>	<del>Audit Committee Effectiveness</del>
Jan/Feb 25		Audit Committee Effectives and new GIAS (online session)
4 <sup>th</sup> Feb 25	<ul style="list-style-type: none"> <li>• Internal Audit progress Report</li> <li>• Treasury management Policy and Strategy</li> <li>• Audit Committee Work Programme</li> </ul>	Treasury Management
25 <sup>th</sup> Mar 25	<ul style="list-style-type: none"> <li>• Internal Audit Progress Report</li> <li>• Audit Recommendations Follow Up Report</li> <li>• Internal Audit Strategy and Plan 25/26</li> <li>• External Audit – Audit Strategy Memorandum 24/25</li> <li>• Statement on Accounting Policies</li> <li>• IAS19 – Assumptions</li> <li>• External Audit Inquiries</li> <li>• Partnership Governance</li> <li>• CIPFA Financial Management Code</li> <li>• Money Laundering Policy and Procedure</li> <li>• Audit Committee Work Programme</li> </ul>	

## **APPENDIX B**

*A private meeting between the Audit Committee and internal and external audit managers can be arranged outside of the meeting agenda times.*