

SUBJECT:	AUDIT COMMITTEE WORK PROGRAMME 2024/25
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	JACLYN GIBSON, CHIEF FINANCE OFFICER

1. Purpose of Report

- 1.1 To provide details of the Audit Committee work programme for 2024/25.

2. Background

- 2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) identifies the purpose of an Audit Committee, in its Practical Guidance for Local Authorities and Police 2022 Edition, as providing an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.
- 2.2 In local authorities, audit committees are necessary to satisfy the wider requirements for sound financial and internal control. Accounts and Audit (England) Regulations 2015 state 'the relevant authority must ensure that it has a sound system of internal control which; facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk'.
- 2.3 With a known work plan, and appropriate and timely learning and development for Members, the committee will be well prepared, and members will gain the knowledge and experience needed to carry out their role effectively.
- 2.4 The Audit Committee approves a work programme each year and monitors progress against it. Any changes to the work programme are reported to the Committee.

3. 2024/25 Work Programme

- 3.1 The proposed work programme for 2024/25 based on the Committee's Terms of Reference and cyclical reporting, is attached at Appendix B.
- 3.2 Since last reporting to this Committee, the following changes have been made to the work programme (as shown in red/italics in Appendix B):
- Procurement Act 2023/Contract Procedure Rules (CPR's) – deferred from the December meeting to the February meeting.

- Internal Audit Charter – added to the March meeting due to requirements arising from the new Global Internal Audit Standards (GIAS).
- Internal Audit Progress Report – removed from the March meeting, this was included in error.

3.3 A copy of the Audit Committee's Terms of Reference is attached at Appendix A.

4. Learning and Development

- 4.1 CIPFA identify a key characteristic of an effective Audit Committee as having a membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role. There is a range of knowledge and experience that audit committee members can bring to the committee which will enable it to perform effectively. No one committee member is expected to be an expert in all areas. There are however some core areas of knowledge which committee members need to acquire in addition to the need for regular briefings and training.
- 4.2 As part of the latest Audit Committee Review of Effectiveness, that was undertaken early in 2024, a key area within the resulting Action Plan was ensuring that Members of the Committee have the necessary skills and training. A number of actions were set to address the issues identified including:
- Providing the Group Leaders with more information on the skills required for Members of the Committee.
 - The completion of an individual skills and knowledge assessment to inform a new Committee training plan.
 - Transparency of attendance and inclusion of substitutes on the training will also be improved to ensure that all Members of the Audit Committee are fully trained.
- 4.3 In relation to the development of a training plan, all Members and substitute Members, were sent a questionnaire/survey to assess their individual skills and knowledge in relation to the functions of the Committee. The results of this self-assessment informed a training a development plan which was presented to this Committee in September 2024.
- 4.4 Specific briefing sessions for the Audit Committee are shown included on the Work Programme at Appendix B, although there is also an emphasis on independently led training i.e. the LGA E-learning modules, LGA publications, CIPFA Audit Committee Updates. The CIPFA Audit Committee Updates are usually included in the Internal Audit Progress Reports as and when CIPFA publish them, issue no 41 is linked within the Progress Report which appears elsewhere on this agenda.
- 4.5 There has been one change to the planned training sessions, the Audit Committee Effectiveness session and update on the new Global Internal Audit Standards (GIAS) and their implications for the Council, now has a confirmed date of 6th March. This will be an online session.

5. Organisational Impacts

5.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

5.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

5.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

6 Risk Implications

6.1 By identifying the key topics to be considered at the Audit Committee meetings and receiving appropriate learning and development sessions in respect of their roles and responsibilities, Audit Committee Members can undertake their duties effectively and deliver them to a high standard, thereby adding to:

- the robustness of the risk management framework;
- the adequacy of the internal control environment and
- the integrity of the financial reporting and annual governance of the Council.

7. Recommendation

7.1 Audit Committee are asked to comment on and agree the updated work programme for 2024/25.

Is this a key decision?

No

Do the exempt information categories apply?

No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?

No

How many appendices does the report contain?

Two

List of Background Papers:

None

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