AUDIT COMMITTEE
AUDIT WORK PROGRAMME FOR 2025/26

Meeting dates	Audit Items – Revised Agenda	Training
2nd June 2025	• Internal Audit Progress Report • Annual Internal Audit Report • Annual Fraud & Error Report • Information Governance Update • Annual Governance Statement (Draft) • Audit Committee Training Programme • External Audit – Progress Report • Risk Management Annual Update • Audit Committee Work Programme	Local Government Financial Statements
14th July 2025	• Audit Recommendations Follow Up Report • Statement of Accounts 2024/25 (Draft) • External Audit – Progress Report • Audit Committee Work Programme	
22nd Sept 2025	• Internal Audit Progress Report • Internal Audit Revised Audit Plan • Review of Effectiveness Committee Progress Report • External Audit – Progress Report • Annual Complaints Report • Audit Committee Work Programme	Risk Management TBC (potentially to be held on a separate date)
9th Dec 2025	• External Audit – Annual Auditor's Report 2024/25 • External Audit – Audit Completion Report (IAS260) 2024/25 • Statement of Accounts 2024/25 (Final) • Audit Recommendations Follow Up Report • Six Month Fraud & Error Report	

	• Information Governance update • Annual Governance Statement – Progress Report • Financial Procedure Rules • Review of Effectiveness of Internal Audit • Review of Effectiveness of Audit Committee • Audit Committee Work Programme	
3rd Feb 26	• Treasury management Policy and Strategy • Internal Audit progress Report • Anti-Bribery Policy • Audit Committee Work Programme	Treasury Management
24th Mar 26	• Internal Audit Charter • Audit Recommendations Follow Up Report • Internal Audit Strategy and Plan 26/27 • External Audit – Audit Strategy Memorandum 25/26 • Statement on Accounting Policies • IAS19 – Assumptions • External Audit Inquiries • Partnership Governance • CIPFA Financial Management Code • Audit Committee Work Programme	
TBC		Audit Committee Effectiveness and Public Sector Internal Audit Standards

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