

**Audit Committee Work Programme for the 2025/26 Municipal Year**

**Appendix 1**

<b>Meeting Date &amp; Venue</b>	<b>Agenda Item</b>	<b>Summary of Report Issue</b>
<b>2025/26</b>		
<b>Wednesday 23 July 2025 at 6.00 pm</b>	External Audit Update and Audit Strategy memorandum	A progress update from the Council's External Auditors Forvis Mazars and presentation of the Audit Strategy Memorandum.
	Internal Audit and Counter Fraud Progress Report Q4 2024/25 & Q1 2025/26.	An update report on the progress made by the Internal Audit Service.
	Private Report: Weak and Inadequate / Limited Opinion Reports	A report on Weak or Inadequate / Limited Audit Opinions issued for the Committee's consideration.
	Proposed Audit Committee Work Programme for 2025/26	This report detailing the proposed work programme for 2025/26 including actions required to support the approval of the Statement of Final Accounts which are not yet closed.
	2024/25 Annual Audit and Opinion Report to Audit Committee	This is the Annual Report of the Chief Internal Auditor on the overall Internal Control Environment of the Council for the financial year 2024/25.
	Draft 2024/25 Annual Statement of Accounts	This is the report to the Audit Committee on the draft Statement of Accounts which also details the outturn for the financial year 2023/24.
	Treasury Management Review 2024/25	The annual review of Treasury Management for 2024/25 by the Audit Committee.
	Self-Assessment of the work undertaken by the Audit Committee during 2024/25, and Annual Report to Council.	An assessment of the Committee's effectiveness during the year 2024/25 and draft Annual Report to full Council on the work of the Committee for the year including the Committee's action plan for self-development.
	Forvis Mazars – Enquiries of Management Forvis Mazars – Enquiries of TCWG Forvis Mazars – Enquiries of Internal Audit	Draft responses to provide key assurances to support the External Audit Process which are then discussed by the Committee.

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<b>Wednesday 22 October 2025, 6.00 pm</b>	Update on External Audit Matters.	An update produced by the External Auditor of issues to be brought to the attention of this Committee.
	Audit Completion Report	This report details the Audit Completion report on completion of the audit.
	Private Report: Weak and Limited Opinion Reports	A report on Weak or Limited Audit Opinions issued for the Committee's consideration.
	Treasury Management Mid-Year Review 2024/25	The planned scrutiny of the 2024/25 Treasury Management Mid-Year review before submission to Cabinet.
	Internal Audit and Counter Fraud Progress Report Q2 2024/25	An update report on the progress made by the Internal Audit Service.
	Proposed Audit Committee Work Programme for 2024/25	This report detailing the proposed work programme for 2023/24 including actions required to support the approval of the 2023/24 Statement of Accounts.
	Local Code of Corporate Governance	This is an update to the previously agreed Local Code of Corporate Governance.
	External Audit of Teachers' Pensions Agency Return	This report considers the feedback following the external audit of the Teachers' Pension Agency return.
	Housing Benefit Subsidy Audit	This report considers the feedback on the external audit of the Housing Benefit Subsidy Grant claim.
	Private Report; Senior Information Risk Owner update	This updates the Audit Committee on the key matters relating to data protection and information security breaches.
	Private Report; Update on the Corporate Risk Register	A report on the Corporate Risk Register to 30 September 2025.

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<b>Wednesday 4 February 2026, 6.00pm</b>	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	Treasury Management Strategy Statement 2026/27	This report sets out the proposed Treasury Management Strategy for 2026/27 to support the Corporate Objectives of the Council.
	Internal Audit Progress Report Q3 2025/26	This is the routine report on the progress made against the agreed audit and counter fraud plan.
	Private Report: Weak and Inadequate Opinion Reports	A report on Weak or Inadequate Audit Opinions issued for the Committee's consideration.
	Updated Audit Committee Work Programme for 2024/25.	A report detailing the proposed work programme for 2024/25.
	Private Report; Senior Information Risk Owner update	This updates the Audit Committee on the key matters relating to data protection and information security breaches to 30 December 2024.
<b>Wednesday 25 March 2026, 6.00pm</b>	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars and presentation of the Audit Strategy Memorandum.
	Q3 Treasury Management Update	A report outlining Treasury Management activity in Quarter 3 of 2024/25.
	2025/26 Final Accounts – Proposed Accounting Policies and Critical Judgements	In line with best practice, approval is sought for the significant accounting policies and critical judgements to be adopted in preparation for the completion of the 2024/25 Statement of Accounts.
	External Audit of Teachers' Pensions Agency Return 2024/25	This report considers the feedback following the external audit of the Teachers' Pension Agency return.
	Private Report: Weak and Inadequate Opinion Reports	A report on Weak or Inadequate Audit Opinions issued for the Committee's consideration.

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	Housing Benefit Subsidy Audit 2024/25	This report considers the feedback on the external audit of the Housing Benefit Subsidy Grant claim.
	Internal Audit Charter 2026/27	An updated Internal Audit Charter for the financial year 2026/27.
	2026/27 Internal Audit and Counter Fraud Plan	The proposed plan of work for the financial year 2026/27 to enable review by the Committee.
	Audit Committee Work Programme for 2025/26 and a proposed programme for the future financial year – 2026/27.	A report detailing the remainder of the 2025/26 work programme and proposed work programme for 2026/27.
	Private Report; Update on the Corporate Risk Register	An update on the Corporate Risk Register.