

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

Meeting Date	Agenda Item	Summary of Report Issue
2025/26		
Wednesday 23 July 2025 at 6.00 pm	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.
Wednesday 22 October 2025, 6.00 pm	Update on External Audit Matters.	An update produced by the External Auditor of issues to be brought to the attention of this Committee.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Weak and Limited Opinion Reports	A report on Weak or Limited Audit Opinions issued for the Committee's consideration.
	Treasury Management Q1 2024/25	The planned scrutiny of the 2024/25 Treasury Management Q1 update.
	Internal Audit and Counter Fraud Progress Report Q2 2024/25	An update report on the progress made by the Internal Audit Service.
	Forvis Mazars – Enquiries of Management	Draft responses to provide key assurances to support the External Audit Process which are then discussed by the Committee.
	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.
	Anti-Fraud and Corruption Policies	Refreshed and updated suite of the Council's Anti-Fraud and Corruption Policies and Procedures.
	Audit Committee self-assessment of effectiveness and annual report to Council	A report on the Audit Committee's self assessment of its own effectiveness and proposed report to full Council for the year 2024/25.
	Housing Benefit Subsidy Audit	This report considers the feedback on the external audit of the Housing Benefit Subsidy Grant claim.
	Failure to Prevent Fraud Offence – briefing note	A briefing note for Members on the new offence of Failure to Prevent Fraud arising from the Economic Crime and Corporate Transparency Act 2023.
	Members Allowances	A joint report by the Assistant Director of Governance and Head of Audit and Counter fraud on work undertaken in respect of Member allowances.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Payroll Progress Report	A report by the Assistant Director of Workforce & Organisational Culture providing Members with an update on developments within the Payroll Service.
Wednesday 26 November 2025, 6.00pm	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	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 Q2 2024/25	The planned scrutiny of the 2024/25 Treasury Management Q2 update.
Wednesday 14 January 2026, 6.00pm	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.
	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.
	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.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Private Report; Update on the Corporate Risk Register	A report on the Corporate Risk Register.
	Private Report; Senior Information Risk Owner update	This updates the Audit Committee on the key matters relating to data protection and information security breaches.
Thursday 26 March 2026, 6.00pm	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Counter fraud Benchmarking report	A report detailing performance of the Audit and Counter Fraud Service outcomes in comparison with available North West data and over time.
	Q3 Treasury Management Update	A report outlining Treasury Management activity in Quarter 3.
	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 Statement of Accounts.
	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.
	Payroll Progress Report	A report by the Assistant Director of Workforce & Organisational Culture providing Members with an update on developments within the Payroll Service.
2026/27		

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

Wednesday 22 July 2026 at 6.00 pm	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	Internal Audit and Counter Fraud Progress Report Q4 2025/26 & Q1 2026/27.	An update report on the progress made by the Internal Audit Service.
	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	This report detailing the proposed work programme..
	Payroll Progress Report	A report by the Assistant Director of Workforce & Organisational Culture providing Members with an update on developments within the Payroll Service.
	2025/26 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 2025/26.
	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Draft 2025/26 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 2025/26.
	Treasury Management Review 2025/26	The annual review of Treasury Management for 2025/26 by the Audit Committee.
	Treasury Management Q1 2026/27	The planned scrutiny of the 2026/27 Treasury Management Q1 update.
	Self-Assessment of the work undertaken by the Audit Committee during 2025/26, and Annual Report to Council.	An assessment of the Committee's effectiveness during the year 2025/26 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.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Impact and Effectiveness of the Council's Overview and Scrutiny functions.	A report on the Impact and Effectiveness of the Council's Overview and Scrutiny functions.
	Members Allowances	A report by the Assistant Director of Governance on work undertaken in respect of Member allowances.
	Local Code of Corporate Governance	This is an update to the previously agreed Local Code of Corporate Governance.
	Forvis Mazars – Enquiries of Management	Draft responses to provide key assurances to support the External Audit Process which are then discussed by the Committee.
	Private Report; Update on the Corporate Risk Register	An update on the Corporate Risk Register.
Wednesday 25 November 2026, 6.00 pm	Update on External Audit Matters.	An update produced by the External Auditor of issues to be brought to the attention of this Committee.
	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Weak and Limited Opinion Reports	A report on Weak or Limited Audit Opinions issued for the Committee's consideration.
	Internal Audit and Counter Fraud Progress Report Q2	An update report on the progress made by the Internal Audit Service.
	Proposed Audit Committee Work Programme	This report detailing the proposed work programme.
	Anti-Fraud and Corruption Policies	Refreshed and updated suite of the Council's Anti-Fraud and Corruption Policies and Procedures.
	Payroll Progress Report	A report by the Assistant Director of Workforce & Organisational Culture providing Members with an update on developments within the Payroll Service.
	Treasury Management Q2	The planned scrutiny of the Treasury Management Q2 update.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Update on the Corporate Risk Register	A report on the Corporate Risk Register.
Wednesday 13 January 2027, 6.00pm	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	Treasury Management Strategy Statement 2027/28	This report sets out the proposed Treasury Management Strategy for 2027/28 to support the Corporate Objectives of the Council.
	Internal Audit Progress Report Q3	This is the routine report on the progress made against the agreed audit and counter fraud plan.
	Weak and Inadequate Opinion Reports	A report on Weak or Inadequate Audit Opinions issued for the Committee's consideration.
	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Updated Audit Committee Work Programme.	A report detailing the proposed work programme.
	Update on the Corporate Risk Register	A report on the Corporate Risk Register.
Wednesday 24 March 2027, 6.00pm	External Audit Update	A progress update from the Council's External Auditors Forvis Mazars.
	Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion	An Update on progress on audit reports contributing toward the 2024/25 Limited annual assurance opinion.
	Q3 Treasury Management Update	A report outlining Treasury Management activity in Quarter 3 of 2024/25.
	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 Statement of Accounts.

Audit Committee Work Programme for the 2025/26 and 2026/27 Municipal Years

Appendix 1

	Internal Audit Charter 2027/28	An updated Internal Audit Charter for the financial year 2027/28.
	2027/28 Internal Audit and Counter Fraud Plan	The proposed plan of work for the financial year 2027/28 to enable review by the Committee.
	Audit Committee Work Programme for 2026/27 and a proposed programme for the future financial year – 2027/28.	A report detailing the remainder of the 2026/27 work programme and proposed work programme for 2027/28.
	Update on the Corporate Risk Register	An update on the Corporate Risk Register.