

Audit Committee Work Plan 2024/25

| Lead | 26 June 2024 | 25 September 2024 | 27 November 2024 | 5 February 2025 | 2 April 2025 |
|--|---|---|---|--|--|
| Committee Clerk | <ul style="list-style-type: none"> Audit Committee Work Plan (incl. Training Plan) | | | | |
| Chief Accountant (Deputy S151 Officer) | <ul style="list-style-type: none"> Annual Treasury Management Report 2023/24 Corporate & Strategic Risks Report 2023/24 – Quarter 4 Pre-Audit Statement of Accounts 2023/24 Update | <ul style="list-style-type: none"> Corporate & Strategic Risks Report 2024/25 – Quarter 1 Treasury Management Update Report 2024/25 – Quarter 1 Annual Governance Statement (AGS) 2023/24 (needs to be on the agenda ahead of the Post Audit Statement of Accounts) Post audit statement of accounts 2023/24 (subject to change – this is dependent on progress of the 2023/24 audit, the backstop date for | <ul style="list-style-type: none"> Mid-Year Treasury Management Report 2024/25 | <ul style="list-style-type: none"> Treasury Management Strategy 2025/26 | <ul style="list-style-type: none"> Corporate & Strategic Risks Report 2024/25 – Quarter 3 Treasury Management Update Report 2024/25 – Quarter 3 Accounting Policies 2024/25 |

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| | | 2023/24 accounts runs until 31 May 25 – also note if there is a delay in reporting the post audit statement of accounts we will also need to move back the date of presenting the AGS) | | | |
| Lead | 26 June 2024 | 25 September 2024 | 27 November 2024 | 5 February 2025 | 2 April 2025 |
| Chief Finance Officer (S151 Officer) | <ul style="list-style-type: none"> Quarter 4 Reporting of Write Offs (if required) | <ul style="list-style-type: none"> Review and Update of Risk Management Strategy Quarter 1 Reporting of Write Offs (if required) | <ul style="list-style-type: none"> Update on the Internal Audit Contract retender (timeline for re-procurement currently being finalised, reporting of outcome may therefore be delayed until February committee) Quarter 2 Reporting of Write Offs (if required) | <ul style="list-style-type: none"> Update on the Internal Audit Contract retender (if not reported to November committee) Counter Fraud and Corruption review | <ul style="list-style-type: none"> Quarter 3 Reporting of Write Offs (if required) |

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| External Audit (Azets) | | <ul style="list-style-type: none"> • Audit Findings Report 2023/24 • Annual Audit Letter <p>Please note both of the above are subject to change – this is dependent on progress of the 2023/24 audit, the backstop date for 2023/24 accounts runs until 31 May 25</p> | | <ul style="list-style-type: none"> • External Audit Plan 2024/25 | |
| Internal Audit (360 Assurance) | <ul style="list-style-type: none"> • Head of Internal Audit Opinion Report 2023/24 • Internal Audit Plan 2024/25 • Private Session – Reporting of Limited Assurance Audit Reports (if required) | <ul style="list-style-type: none"> • Internal Audit Progress Report • Private Session – Reporting of Limited Assurance Audit Reports (if required) | <ul style="list-style-type: none"> • Internal Audit Progress Report • Private Session – Reporting of Limited Assurance Audit Reports (if required) | <ul style="list-style-type: none"> • Internal Audit Progress Report • Private Session – Reporting of Limited Assurance Audit Reports (if required) | <ul style="list-style-type: none"> • Internal Audit Progress Report • Internal Audit Plan 2025/26 • Private Session – Reporting of Limited Assurance Audit Reports (if required) |

Audit Committee Training Plan 2024/25

| Training Item | Provided By | Proposed Date |
|---|--|-------------------------------------|
| Statement Of Accounts Awareness and review of Pre-Audit Statement of Accounts | Chief Accountant (Deputy S151 Officer) | August 2024 (date to be confirmed) |
| Treasury Management Awareness | Link Asset Services - Treasury Solutions | January 2025 (date to be confirmed) |
| Counter Fraud & Corruption Awareness | Chief Finance Officer (S151 Officer) / External Provider | March 2025 (date to be confirmed) |