

Meeting date: 30 January 2023

Training/Briefing dates: 24 January 2023

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Debt Write Offs | Chris Yates – Financial Manager (Business Manager) Cecilie Booth – Executive Director Corporate Services | 2.2.2.14 To review any issue referred to it by the Chief Executive or a Director, or any Council body. | An opportunity for the Committee to have a deep dive into an area of interest to the Committee. Further details of the nature of the deep dive will be updated in the work programme. | This is to be presented to Cabinet 16 January. |
| Internal Audit: Approach to Audit Planning | Steve Crabtree – Chief Internal Auditor | 2.2.2.9 To commission work from internal and external audit. | The purpose of this report is to provide Members with details of Internal Audit's annual planning approach and emerging issues and risks that Internal Audit need to provide assurance over. It provides an opportunity for Members to consider these themes and provide input into the development of the Audit Plan. | |
| Anti-Fraud and Corruption | Steve Crabtree – Chief Internal Auditor | 2.2.2.16 | | |

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| | | To monitor Council policies on "raising concerns at work" and the anti-fraud and anticorruption strategy and the Council's complaints process | | |
| Council Reserves Policy | Emma Riding – Budget and Control Reporting Manager Cecilie Booth – Executive Director Corporate Services | 2.2.2.14 To review any issue referred to it by the Chief Executive or a Director, or any Council body. | To review any updates and work done to the Councils reserves policy | |
| Independent Improvement and Assurance Panel update (2 nd report) | Emma Riding – Budget and Control Reporting Manager Cecilie Booth – Executive Director Corporate Services | 2.2.2.14 To review any issue referred to it by the Chief Executive or a Director, or any Council body. | To receive the Independent Improvement and Assurance Panel 2 nd report to Full Council | |
| Update on procurement activity (If applicable) | Lesley Meeks – Procurement Specialist Richard McCarthy - Procurement Operations Manager George Wallace – Head of Procurement | 2.2.2.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice. | To review any activity by directorates/teams that had not followed procurement guidelines. | |

Meeting date: 20 March 2023

Training/Briefing dates: 16 March 2023

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Audit Committee deep dive | TBC | TBC | An opportunity for the Committee to have a deep dive into an area of interest to the Committee. Further details of the nature of the deep dive will be updated in the work programme. | |
| Procurement – Areas of concern updates | Lesley Meeks – Procurement Specialist George Wallace – Head of Procurement Richard McCarthy – Procurement Operations Manager | 2.2.2.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice. | To review the procurement function of the Council and audit members to comment on areas of concern | |
| Final Statement of Accounts 2020/21 | Ernst & Young – External Auditors Cecilie Booth – Executive Director Corporate Services | 2.2.1.19 To review the annual statement of accounts, specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements | To review the Audit results report from the External Auditors. | |

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| | | or from the audit that need to be brought to the attention of the council. | | |
| RIPA Policy update | Ben Stevenson | 2.2.2.10 To have oversight of the Regulation of Investigatory Powers policy and processes. | To update members on the RIPA policy and any changes that have been made. | |
| External Audit plan for year ended 31 March 2022 | Ernst Young – External Auditors Sian Warren/Cecilie Booth/Kirsty Nutton - Finance | 2.2.2.5 To consider the external auditors annual letter, relevant reports and the report to those charged with governance. 2.2.2.7 To comment on the scope and depth of external audit work and to ensure it gives value for money. | The purpose of this report is to involve the Audit Committee in determining the audit approach and to identify any additional issues it considers relevant to the audit. | |
| Draft Annual Audit Committee report | Dan Kalley – Senior Democratic Services Officer Cecilie Booth – Executive Director Corporate Services Steve Crabtree – Chief Internal Auditor | 2.2.2.13 To produce an annual report for consideration by Full Council. | The Audit Committee has been in operation since Annual Council in May 2006 (first meeting June 2006). The Committee has a wide ranging remit that underpins the Council's governance processes by providing independent challenge and | Full Council July 2023 |

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| | Chris Brooks - Chair | | assurance of the adequacy of risk management, internal control including internal audit, anti-fraud and the financial reporting framework. | |
| Internal Audit: Draft Internal Audit Plan 2023 / 2024 | Steve Crabtree – Chief Internal Auditor | <p>2.2.1.1</p> <p>To consider the annual report and opinion of the Corporate Director Resources and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the council's corporate governance arrangements.</p> <p>2.2.1.3</p> <p>To consider reports dealing with the management and performance of the providers of internal audit services.</p> <p>2.2.1.18</p> <p>To consider the council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.</p> | The purpose of this report is to ensure that the Council reviews and agrees the audit activity for the next audit year. | |

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| Risk Management: Strategic Risks | Risk Management Manager (TBC) | 2.2.2.15 To monitor the effective development and operation of risk management and corporate governance in the council. | The purpose of this report is for the Audit Committee to note and comment on the Risk Management Report. | |
| Decisions of the Shareholder Cabinet Committee | Pippa Turvey – Democratic & Constitutional Services Manager | 2.2.2.12 To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee. | The purpose of this report is to ensure that the Audit Committee is updated on the work of the Shareholder Cabinet Committee in relation the Council's companies. | |

July 2023

Training/Briefing: TBC

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Draft Annual Governance Statement | Steve Crabtree – Chief Internal Auditor Cecilie Booth – Executive Director Corporate Services | 2.2.1.17 To oversee the production of the authority's Annual Governance Statement and to recommend its adoption 2.2.1.18 | The production of the Annual Governance Statement (AGS) forms part of the annual closure of accounts process. It is not a financial exercise, but represents a corporate overview of the processes and procedures adopted by | |

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| | | To consider the Councils arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice. | Peterborough to manage its affairs. | |
| Risk Management Framework and Policies | Risk Management Manager (TBC) | 2.2.1.15 To monitor the effective development and operation of risk management and corporate governance in the Council. | Responsibility for the risk management framework | |
| Internal Audit: Annual Audit Opinion | Steve Crabtree – Chief Internal Auditor | 2.2.1.1 To consider the annual report and opinion of the Corporate Director Resources and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the council's corporate governance arrangements. | The purpose of this report provides an overall opinion on the soundness of the control environment in place to minimise risk to the Council. It is based on the findings of completed audits and activities undertaken by the Internal Audit Team during 2021 / 2022. | |
| Council Commercial Activities | Cecilie Booth – Executive Director Corporate Services | 2.2.2.15 To monitor the effective development and operation of risk management and | To review the Councils commercial activities and risks associated with this. | |

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| | | corporate governance in the council. | | |
| Investigations Team Annual Report 2022 / 2023 | Steve Crabtree – Chief Internal Auditor | 2.2.1.16 To monitor council policies on “raising concern at work” and the anti-fraud and anti-corruption strategy and the Council’s complaints process. | The purpose of this report is to present the work carried out during the past year to minimise the risk of fraud, bribery and corruption occurring in the Council. | |
| Insurance: Annual Report 2022 / 2023 | Steve Crabtree – Chief Internal Auditor | 2.2.1.15 To monitor the effective development and operation of risk management and corporate governance in the Council. | The purpose of this report is to present the work carried out during the past year to provide an effective insurance function which provides cover for all aspects of the Council whilst minimising the cost. | |
| Draft Statement of Accounts and Audit Results report for year ended 31 March 2023 | Ernst & Young – External Auditors Cecilie Booth – Executive Director Corporate Services | 2.2.1.19 To review the annual statement of accounts, specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council. | To review the Audit results report from the External Auditors. | |

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| Audit Committee Effectiveness | Steve Crabtree – Chief Internal Auditor | 2.2.1.18 To consider the Councils arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice. | To provide Members with an update on progress in developing the audit plan. | |
| Decisions of the Shareholder Cabinet Committee | Pippa Turvey – Democratic & Constitutional Services Manager | 2.2.2.12 To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee. | The purpose of this report is to ensure that the Audit Committee is updated on the work of the Shareholder Cabinet Committee in relation the Council's companies. | |

Meeting date: September 2023

Training/Briefing dates: TBC

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Risk Management: Strategic Risks | Risk Management Manager (TBC) | 2.2.2.15 To monitor the effective development and operation of risk management and | The purpose of this report is for the Audit Committee to note and comment on the Risk Management Report. | |

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| | | corporate governance in the council. | | |
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Meeting date: November 2022

Training/Briefing dates: TBC

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Internal Audit: Mid Year Progress Report | Steve Crabtree – Chief Internal Auditor | <p>2.2.2.1</p> <p>To consider the annual audit report and opinion of the Corporate Director of Resources and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the council's corporate governance arrangements.</p> | The purpose of this report provides an overall opinion on the soundness of the control environment in place to minimise risk to the council. It is based on the findings of the completed internal audits from the Annual Audit Plan 2022 / 2023 as at 30 September 2022. | |
| Audit Committee start time 2024/25 | Dan Kalley – Senior Democratic Services Officer | <p>Council Standing Order section 4.4.1</p> <p>The timings of normal committee meetings will be agreed by the committee for the next municipal year in</p> | The purpose of this report is to allow the Audit Committee to discuss and agree the start times for meetings from the beginning of the Municipal Year 2023-24. | Full Council January/March 2023 |

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| | | January of the preceding municipal year (or as near to this time as possible). | | |
| Treasury Management Strategy (Half year report) | Cecilie Booth – Executive Director Corporate Services Fiona Leverton – Capital Accounting & Treasury Manager | 2.2.1.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice. | The purpose of this report is to report current performance and the forecast outturn position against the Prudential Indicators in the strategy. | |
| Annual Report Corporate Complaints | Belinda Evans – Complaint Manager | 2.2.2.16 To monitor Council policies on "raising concerns at work" and the anti-fraud and anticorruption strategy and the Council's complaints process | The purpose of the report is to update members on the Councils Complaints procedure. | |
| Decisions of the Shareholder Cabinet Committee | Pippa Turvey – Democratic & Constitutional Services Manager | 2.2.2.12 To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee. | The purpose of this report is to ensure that the Audit Committee is updated on the work of the Shareholder Cabinet Committee in relation the Council's companies. | |

Date for item TBC

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
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| Councils Value for Money position | Cecilie Booth – Executive Director Corporate Services | | | |
| Report on Shared Services | Cecilie Booth – Executive Director Corporate Services Matt Gladstone – Chief Executive | | | |