

APPENDIX A

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)
Debt Write Offs	Chris Yates – Financial Manager (Business Manager)  Cecilie Booth – Executive Director Corporate Services	<b>2.2.2.14</b>  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.	
Procurement – Areas of concern updates	Lesley Meeks – Procurement Specialist  George Wallace – Head of Procurement  Richard McCarthy – Procurement Operations Manager	<b>2.2.2.18</b>  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	
RIPA Policy update	Ben Stevenson	<b>2.2.2.10</b>  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.	

Draft Annual Audit Committee report	<p>Dan Kalley – Senior Democratic Services Officer</p> <p>Cecilie Booth – Executive Director Corporate Services</p> <p>Steve Crabtree – Chief Internal Auditor</p> <p>Chris Brooks - Chair</p>	<p><b>2.2.2.13</b></p> <p>To produce an annual report for consideration by Full Council.</p>	<p>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 assurance of the adequacy of risk management, internal control including internal audit, anti-fraud and the financial reporting framework.</p>	<p>Presented to June Audit Committee before Full Council July 2023</p>
Internal Audit: Draft Internal Audit Plan 2023 / 2024	<p>Steve Crabtree – Chief Internal Auditor</p>	<p><b>2.2.1.1</b></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><b>2.2.1.3</b></p> <p>To consider reports dealing with the management and performance of the providers of internal audit services.</p>	<p>The purpose of this report is to ensure that the Council reviews and agrees the audit activity for the next audit year.</p>	

		<b>2.2.1.18</b> To consider the council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.		
Risk Management: Strategic Risks	Risk Management Manager (TBC)	<b>2.2.2.15</b> 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.	

July 2023

Training/Briefing: TBC

<b>Agenda Item</b>	<b>Responsible Author(s)</b>	<b>Audit Committee Terms of Reference</b>	<b>Brief description</b>	<b>Relevant onward Committee and date (if applicable)</b>
Draft Annual Governance Statement	Steve Crabtree – Chief Internal Auditor  Cecilie Booth – Executive Director Corporate Services	<b>2.2.1.17</b>  To oversee the production of the authority's Annual Governance Statement and to recommend its adoption	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	

		<p><b>2.2.1.18</b></p> <p>To consider the Councils arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.</p>	<p>procedures adopted by Peterborough to manage its affairs.</p>	
Risk Management Framework and Policies	Risk Management Manager (TBC)	<p><b>2.2.1.15</b></p> <p>To monitor the effective development and operation of risk management and corporate governance in the Council.</p>	<p>Responsibility for the risk management framework</p>	
Internal Audit: Annual Audit Opinion	Steve Crabtree – Chief Internal Auditor	<p><b>2.2.1.1</b></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>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.</p>	
Treasury Management Strategy (Quarterly report)	Cecilie Booth – Executive Director Corporate Services	<p><b>2.2.1.18</b></p> <p>To consider the Council's arrangements for corporate</p>	<p>The purpose of this report is to report current performance and the forecast outturn</p>	

	Fiona Leverton – Capital Accounting & Treasury Manager	governance and agreeing necessary actions to ensure compliance with best practice.	position against the Prudential Indicators in the strategy.	
Council Commercial Activities	Cecilie Booth – Executive Director Corporate Services	<b>2.2.2.15</b> To monitor the effective development and operation of risk management and corporate governance in the council.	To review the Councils commercial activities and risks associated with this.	
Investigations Team Annual Report 2022 / 2023	Steve Crabtree – Chief Internal Auditor	<b>2.2.1.16</b> 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	<b>2.2.1.15</b> 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	Ernst & Young – External Auditors	<b>2.2.1.19</b> To review the annual statement of accounts,	To review the Audit results report from the External Auditors.	

year ended 31 March 2023	Cecilie Booth – Executive Director Corporate Services	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.		
Audit Committee Effectiveness	Steve Crabtree – Chief Internal Auditor	<b>2.2.1.18</b> 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	<b>2.2.2.12</b> 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.	
Final Statement of Accounts 2020/21	Ernst & Young – External Auditors  Cecilie Booth – Executive Director Corporate Services	<b>2.2.1.19</b> To review the annual statement of accounts, specifically, to consider whether appropriate	To review the Audit results report from the External Auditors.	Moved from March 23

		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.		
External Audit plan for year ended 31 March 2022	Ernst Young – External Auditors  Sian Warren/Cecilie Booth-Finance	<b>2.2.2.5</b>  To consider the external auditors annual letter, relevant reports and the report to those charged with governance.  <b>2.2.2.7</b>  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.	Moved from March 23

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)	<b>2.2.2.15</b> 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.	
Update on procurement	Lesley Meeks – Procurement Specialist  Richard McCarthy - Procurement Operations Manager  George Wallace – Head of Procurement	<b>2.2.2.18</b> 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.	
Independent Improvement and Assurance Panel update (3 <sup>rd</sup> report)	Emma Riding – Budget and Control Reporting Manager  Cecilie Booth – Executive Director Corporate Services	<b>2.2.2.14</b> 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 3 <sup>rd</sup> report to Full Council	

Meeting date: November 2023

Training/Briefing dates: TBC

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and
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				<b>date (if applicable)</b>
Internal Audit: Mid Year Progress Report	Steve Crabtree – Chief Internal Auditor	<p><b>2.2.2.1</b></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><b>Council Standing Order section 4.4.1</b></p> <p>The timings of normal committee meetings will be agreed by the committee for the next municipal year in January of the preceding municipal year (or as near to this time as possible).</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
Treasury Management Strategy (Quarterly report)	<p>Cecilie Booth – Executive Director Corporate Services</p> <p>Fiona Leverton – Capital Accounting &amp; Treasury Manager</p>	<p><b>2.2.1.18</b></p> <p>To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure</p>	The purpose of this report is to report current performance and the forecast outturn position against the Prudential Indicators in the strategy.	

	Tony McGuiness -	compliance with best practice.		
Annual Report Corporate Complaints	Belinda Evans – Complaint Manager	<b>2.2.2.16</b> 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 Council's Complaints procedure.	
Decisions of the Shareholder Cabinet Committee	Pippa Turvey – Democratic & Constitutional Services Manager	<b>2.2.2.12</b> 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 to the Council's companies.	

Meeting date: January 2024

Training/Briefing dates: TBC

<b>Agenda Item</b>	<b>Responsible Author(s)</b>	<b>Audit Committee Terms of Reference</b>	<b>Brief description</b>	<b>Relevant onward Committee and date (if applicable)</b>
Internal Audit: Approach to Audit Planning	Steve Crabtree – Chief Internal Auditor	<b>2.2.2.9</b>	The purpose of this report is to provide Members with details of Internal Audit's annual	

		To commission work from internal and external audit.	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.	
Independent Improvement and Assurance Panel update (final report)	Emma Riding – Budget and Control Reporting Manager  Cecilie Booth – Executive Director Corporate Services	<b>2.2.2.14</b>  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 final report to Full Council	
Update on procurement	Lesley Meeks – Procurement Specialist  Richard McCarthy - Procurement Operations Manager  George Wallace – Head of Procurement	<b>2.2.2.18</b>  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.	
Debt Write Offs	Chris Yates – Financial Manager (Business Manager)  Cecilie Booth – Executive Director Corporate Services	<b>2.2.2.14</b>  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.	

Date for item TBC

<b>Agenda Item</b>	<b>Responsible Author(s)</b>	<b>Audit Committee Terms of Reference</b>	<b>Brief description</b>	<b>Relevant onward Committee and date (if applicable)</b>
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			