

24 July 2023

Pre-meeting – 18 July 2023

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

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|   |   | 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. | is based on the findings of completed audits and activities undertaken by the Internal Audit Team during 2021 / 2022.   |  |
| Investigations Team Annual Report 2022 / 2023 | Steve Crabtree – Chief Internal Auditor | <b>2.2.1.16</b><br>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><br>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. |  |
| Audit Committee Effectiveness                 | Steve Crabtree – Chief Internal Auditor | <b>2.2.1.18</b><br>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.   |  |

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| Budget Outturn Report                                     | Emma Riding - Service Director<br>Financial Management &<br>Deputy S151 Officer  |   | To note the Budget Outturn report  |  |
| Final Statement of Accounts 2020/21                       | Ernst & Young – External Auditors<br><br>Jill Evans – Service Director<br>Corporate Finance & Deputy<br>S151 Officer/Cecilie Booth –<br>Executive Director Corporate<br>Services & S151 Officer      | <b>2.2.1.19</b><br><br>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.   |  |
| External Audit plan for year ended 31 March 2022 - verbal | Ernst Young – External Auditors<br><br>Jill Evans – Service Director<br>Corporate Finance & Deputy<br>S151 Officer<br><br>Cecilie Booth – Executive<br>Director Corporate Services 7<br>S151 Officer | <b>2.2.2.5</b><br><br>To consider the external auditors annual letter, relevant reports and the report to those charged with governance.<br><br><b>2.2.2.7</b><br><br>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. |  |

Meeting date: 11 September 2023

Pre-meeting: 5 September 2023

| 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)   | <p><b>2.2.2.15</b></p> <p>To monitor the effective development and operation of risk management and corporate governance in the council.</p>                          | The purpose of this report is for the Audit Committee to note and comment on the Risk Management Report.   |  |
| Treasury Management Strategy     | <p>Cecilie Booth – Executive Director Corporate Services</p> <p>Jill Evans – Service Director Corporate Finance &amp; Deputy S151 Officer</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 compliance with best practice.</p> | The purpose of this report is to report current performance and the forecast outturn position against the Prudential Indicators in the strategy. |  |
| Update on procurement            | <p>Lesley Meeks – Procurement Specialist</p> <p>Richard McCarthy - Procurement Operations Manager</p>   | <p><b>2.2.2.18</b></p> <p>To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure</p>                                | To review any activity by directorates/teams that had not followed procurement guidelines.   |  |

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|   |  | compliance with best practice.   |   |  |
| Independent Improvement and Assurance Panel update (3 <sup>rd</sup> report) | Emma Riding – Service Director Financial Management & Deputy S151 Officer<br><br>Cecilie Booth – Executive Director Corporate Services | <b>2.2.2.14</b><br><br>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   |  |
| Council Commercial Activities   | Cecilie Booth – Executive Director Corporate Services  | <b>2.2.2.15</b><br><br>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.  |  |
| Decisions of the Shareholder Cabinet Committee                              | Pippa Turvey – Democratic & Constitutional Services Manager  | <b>2.2.2.12</b><br><br>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: 27 November 2023

Briefing date: 21 November 2023

| 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><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> | <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.</p> |  |
| 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>                                | <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.</p>  | Full Council<br>January/March 2023                 |
| Treasury Management Strategy             | 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>  |  |

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|  | <p>Fiona Leverton – Capital Accounting &amp; Treasury Manager</p> <p>Jill Evans – Service Director Corporate Finance &amp; Deputy S151 Officer</p> | governance and agreeing necessary actions to ensure compliance with best practice.  | position against the Prudential Indicators in the strategy.   |  |
| Annual Report Corporate Complaints             | Belinda Evans – Complaint Manager  | <p><b>2.2.2.16</b></p> <p>To monitor Council policies on "raising concerns at work" and the anti-fraud and anticorruption strategy and the Council's complaints process</p> | The purpose of the report is to update members on the Councils Complaints procedure.  |  |
| Audit Committee Terms of Reference             | <p>Audit Chair</p> <p>Democratic Services</p>  | <p><b>2.2.2.14</b></p> <p>To review any issue referred to it by the Chief Executive or a Director, or any Council body.</p>   | To review updates to the Committee's terms of reference   |  |
| Decisions of the Shareholder Cabinet Committee | Pippa Turvey – Democratic & Constitutional Services Manager  | <p><b>2.2.2.12</b></p> <p>To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee.</p>     | 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: 29 January 2024

Briefing date: 23 January 2024

| 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: Approach to Audit Planning                        | Steve Crabtree – Chief Internal Auditor   | <p><b>2.2.2.9</b></p> <p>To commission work from internal and external audit.</p>   | <p>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.</p> |  |
| Independent Improvement and Assurance Panel update (final report) | <p>Emma Riding – Service Director Financial Management &amp; Deputy S151 Officer</p> <p>Cecilie Booth – Executive Director Corporate Services</p> | <p><b>2.2.2.14</b></p> <p>To review any issue referred to it by the Chief Executive or a Director, or any Council body.</p> | <p>To receive the Independent Improvement and Assurance Panel final report to Full Council</p>  |  |
| Update on procurement   | Lesley Meeks – Procurement Specialist   | <p><b>2.2.2.18</b></p> <p>To consider the Council's arrangements for corporate governance and agreeing</p>                  | <p>To review any activity by directorates/teams that had not followed procurement guidelines.</p>   |  |



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|   | Richard McCarthy -<br>Procurement Operations<br>Manager   | necessary actions to ensure<br>compliance with best<br>practice.  |   |  |
| Draft Statement of<br>Accounts and Audit<br>Results report for<br>year ended 31<br>March 2023 | Ernst & Young – External<br>Auditors<br><br>Cecilie Booth – Executive<br>Director Corporate Services                  | <b>2.2.1.19</b><br><br>To review the annual<br>statement of accounts,<br>specifically, to consider<br>whether appropriate<br>accounting policies have<br>been followed and whether<br>there are concerns arising<br>from the financial statements<br>or from the audit that need to<br>be brought to the attention of<br>the council. | To review the Audit results<br>report from the External<br>Auditors.  |  |
| Debt Write Offs   | Chris Yates – Financial<br>Manager (Business Manager)<br><br>Cecilie Booth – Executive<br>Director Corporate Services | <b>2.2.2.14</b><br><br>To review any issue referred<br>to it by the Chief Executive<br>or a Director, or any Council<br>body.   | An opportunity for the<br>Committee to have a deep<br>dive into an area of interest to<br>the Committee. Further details<br>of the nature of the deep dive<br>will be updated in the work<br>programme. |  |

Meeting date: 18 March 2023

Training/Briefing dates: 13 March 2023

| Agenda Item | Responsible Author(s) | Audit Committee Terms of<br>Reference | Brief description | Relevant onward<br>Committee and |
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| 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><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</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>  |  |

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|                                     |                         | <p>performance of the providers of internal audit services.</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 compliance with best practice.</p> |  |  |
| Risk Management:<br>Strategic Risks | Risk Management Manager | <p><b>2.2.2.15</b></p> <p>To monitor the effective development and operation of risk management and corporate governance in the council.</p>  | The purpose of this report is for the Audit Committee to note and comment on the Risk Management Report. |  |

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