

Appendix A

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)
Internal Audit: Approach to Audit Planning	Steve Crabtree – Chief Internal Auditor	<p>2.2.2.9</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>	
Progress report Annual Governance Statement	<p>Steve Crabtree – Chief Internal Auditor</p> <p>Cecilie Booth – Executive Director Corporate Services</p>	<p>2.2.1.17</p> <p>To oversee the production of the authority’s Annual Governance Statement and to recommend its adoption</p> <p>2.2.1.18</p> <p>To consider the Councils arrangements for corporate</p>	<p>To review the progress against the Annual Governance Statement</p>	

		governance and agreeing necessary actions to ensure compliance with best practice.		
Risk Management Framework	Ray Hooke Gerry Roche	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.	
Independent Improvement and Assurance Panel update (final report)	Emma Riding – Service Director Financial Management & Deputy S151 Officer 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 final report to Full Council	
Treasury Management Strategy	Cecilie Booth – Executive Director Corporate Services Jeremy Harrison Jill Evans – Service Director Corporate Finance & Deputy S151 Officer	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.	
Update on procurement	Lesley Meeks – Procurement Specialist Richard McCarthy – Head of Commercial and Procurement	2.2.2.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure	To review any activity by directorates/teams that had not followed procurement guidelines.	

		compliance with best practice.		
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.	
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.	

Meeting date: 18 March 2023

Training/Briefing dates: 13 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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<p>Draft Annual Audit Committee report</p>	<p>Senior Democratic Services Officer</p> <p>Cecilie Booth – Executive Director Corporate Services</p> <p>Steve Crabtree – Chief Internal Auditor</p>	<p>2.2.2.13</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>
<p>Internal Audit: Draft Internal Audit Plan 2023 / 2024</p>	<p>Steve Crabtree – Chief Internal Auditor</p>	<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>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>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>		
Risk Management: Strategic Risks	Ray Hooke – Head of Corporate Delivery Unit	<p>2.2.2.15</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.	

TBC July 2024

Pre-meeting – TBC

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>2.2.1.17</p> <p>To oversee the production of the authority's Annual Governance Statement and to recommend its adoption</p> <p>2.2.1.18</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	

		To consider the Councils arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.	Peterborough to manage its affairs.	
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.	
Investigations Team Annual Report 2023 / 2024	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 2023 / 2024	Steve Crabtree – Chief Internal Auditor	2.2.1.15	The purpose of this report is to present the work carried out during the past year to provide	

		To monitor the effective development and operation of risk management and corporate governance in the Council.	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	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.	
Budget Outturn Report	Emma Riding - Service Director Financial Management & Deputy S151 Officer		To note the Budget Outturn report	

Meeting date: TBC September 2024

Pre-meeting: TBC

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Risk Management: Framework and Strategic Risks	Ray Hooke – Head of Corporate Delivery Unit	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.		
Update on procurement	<p>Lesley Meeks – Procurement Specialist</p> <p>Richard McCarthy – Head of Commercial and Procurement</p>	<p>2.2.2.18</p> <p>To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.</p>	To review any activity by directorates/teams that had not followed procurement guidelines.	
Decisions of the Shareholder Cabinet Committee	Democratic & Constitutional Services Manager	<p>2.2.2.12</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.	