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Meeting date: 22 July 2024

Briefing date: 17 July 2024

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Annual Internal Audit Opinion 2023/2024	Steve Crabtree – Chief Internal Auditor	3.1, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14, 3.29, 3.30	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 2023 / 2024.	
Annual Report: Fraud and Investigations	Cecilie Booth – Executive Director for Corporate Services and S151 Officer Steve Crabtree – Chief Internal Auditor	3.32, 4.3	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.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Annual Report: Insurance 2023/2024	Cecilie Booth – Executive Director for Corporate Services and S151 Officer Steve Crabtree – Chief Internal Auditor	4.6	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.	
Information Governance Annual Report	Ben Stevenson – Head of Information Governance / Data Protection Officer	3.25, 4.6	The purpose of this report is for the Audit Committee to review how the Council manages its information	
Risk Management Update	Cecilie Booth – Executive Director for Corporate Services and S151 Officer Gerry Roche – Risk Manager	3.28, 4.2, 4.6	The purpose of this report is for the Audit Committee to note and comment on the Risk Management Report.	
Annual Audit Committee Report 2023/2024	Matt Makin – Senior Democratic Services Officer	3.35	To review the draft Annual Audit Committee report for 2023/2024 and recommend it to Full Council.	Presented to July Audit Committee before Full Council October 2024
External Auditor Value for Money Report	Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer	3.18, 3.19	The purpose of the report is for the external auditor to inform as to whether the Council has achieved value for money.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
External Auditor 2023/2024 Audit Plan	Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer	3.18	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.	
Budgetary Control Report – Final Outturn 2023/2024	Emma Riding – Service Director, Financial Management and Deputy S151 Officer	5.1, 5.2	To note the Budget Outturn report	
Financial Regulations (Part X of the Constitution)	Emma Riding – Service Director, Financial Management and Deputy S151 Officer	3.30	To request that Audit Committee reviews the updated financial regulations, which are a key element of the Council’s Constitution, and refer them to the Constitution & Ethics Committee for recommendation to Full Council.	
Final Statement of Accounts 2022/2023	Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer	5.1, 5.2, 5.4	To review the Audit results report from the External Auditors.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Local Code of Governance and Annual Governance Statement	<p>Neil McArthur – Director of Legal and Governance and Monitoring Officer</p> <p>Cecilie Booth – Executive Director of Corporate Services and S151 Officer</p> <p>Emma Riding – Service Director, Financial Management and Deputy S151 Officer</p> <p>Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer</p> <p>Steve Crabtree – Chief Internal Auditor</p> <p>Ben Stevenson – Head of Information Governance / Data Protection Officer</p> <p>Gerry Roche – Risk Manager</p>	3.14, 4.4, 4.5, 4.6	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.	

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Meeting date: 9 September 2024

Briefing date: 4 September 2024

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Annual Report: Procurement	Richard McCarthy – Head of Commercial and Procurement	4.6	The purpose of this report is for the Audit Committee to review the procurement activities of the Council in 2023/2024.	
Annual Report: Council Companies	Neil McArthur – Director of Legal and Governance and Monitoring Officer	3.27, 3.34, 4.6	The purpose of this report is to set out details of the various companies which PCC partners with and how they are managed.	
Policy Update: Whistleblowing	Neil McArthur – Director for Legal and Governance and Monitoring Officer	3.26	To provide the Audit Committee with an update on the Council's whistleblowing policy.	
Audit Committee Effectiveness	Neil McArthur – Director for Legal and Governance and Monitoring Officer	3.31	To provide Members with an update on progress in developing the audit plan.	
Draft Statement of Accounts 2023/2024	Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer	5.1, 5.2, 5.4	To review the accounts ahead of the Audit results report from the External Auditors.	
Procurement: Deep Dive	Richard McCarthy – Head of Commercial and Procurement	4.6	To provide Audit Committee with details of expenditure in various categories and how value for money is achieved.	

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Governance Reviews – Policies etc	To be confirmed			
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Meeting date: 25 November 2024

Briefing date: 20 November 2024

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Internal Audit: Progress Report on the Audit Plan	Steve Crabtree – Chief Internal Auditor	3.6, 3.7, 3.10, 3.11, 3.12, 3.13, 3.29, 3.30	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 2024 / 2025 as at 30 September 2024.	
External Audit: Reports	Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer	3.17	The purpose of this report is for the external auditor to inform as to whether the accounts show a true and fair view of the council’s financial position. To highlight anything they wish to bring to the Council’s attention.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Risk Management: Strategic Risks / Deep Dive	Gerry Roche – Risk Manager	3.28, 4.2	To provide an overview of strategic risks impacting on PCC services as well as the opportunity for more detailed analysis of departmental mitigation plans.	
Governance Reviews – Policies etc	To be confirmed			
Audit Committee Start Time 2025/2026	Neil McArthur – Director for Legal and Governance and Monitoring Officer Matt Makin – Senior Democratic Services Officer		The purpose of this report is to allow the Audit Committee to discuss and agree the start time for meetings from the beginning of the Municipal Year 2025-26. The draft schedule of meetings will be agreed at Full Council on 22 January 2025.	

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Meeting date: 20 January 2025

Briefing date: 15 January 2025

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Internal Audit: Developing the Audit Plan	Steve Crabtree – Chief Internal Auditor	3.5	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.	
External Audit: Annual Letter	Cecilie Booth – Executive Director for Corporate Services and S151 Officer	3.17, 5.3	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.	
Update: Council Companies	Neil McArthur – Director for Legal and Governance and Monitoring Officer	3.27	To provide Members with an update on the Council’s companies.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Counter Fraud	Steve Crabtree – Chief Internal Auditor	3.33, 4.3	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.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Annual Governance Statement: Progress	<p>Neil McArthur – Director of Legal and Governance and Monitoring Officer</p> <p>Cecilie Booth – Executive Director of Corporate Services and S151 Officer</p> <p>Emma Riding – Service Director, Financial Management and Deputy S151 Officer</p> <p>Jill Evans – Service Director, Corporate Finance and Deputy S151 Officer</p> <p>Steve Crabtree – Chief Internal Auditor</p> <p>Ben Stevenson – Head of Information Governance / Data Protection Officer</p> <p>Gerry Roche – Risk Manager</p>	3.14, 4.4, 4.5, 4.6	To provide Members with an update on the preparation of the Annual Governance Statement.	
Procurement: Deep Dive	Richard McCarthy – Head of Commercial and Procurement	4.6	To provide Audit Committee with details of expenditure in various categories and how value for money is achieved.	

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Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Governance Reviews – Policies etc	To be confirmed			

Meeting date: 24 March 2025

Briefing date: 19 March 2025

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Internal Audit 2025/2026: Internal Audit Plans and Audit Charter	Steve Crabtree – Chief Internal Auditor	3.2, 3.5, 3.6, 3.12	The purpose of this report is to ensure that the Council reviews and agrees the audit activity for the next audit year.	
Annual Audit Committee Report 2024/2025	Cecilie Booth – Executive Director for Corporate Services and S151 Officer Steve Crabtree – Chief Internal Auditor Matt Makin – Senior Democratic Services Officer	3.35	To review the draft Annual Audit Committee report for 2024/2025 and recommend it to Full Council.	Presented to March Audit Committee before Full Council July 2025

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<p>Risk Management: Strategic Risks / Deep Dive</p>	<p>Gerry Roche – Risk Manager</p>	<p>3.28, 4.2</p>	<p>To provide an overview of strategic risks impacting on PCC services as well as the opportunity for more detailed analysis of departmental mitigation plans</p>	
<p>Governance Reviews – Policies etc</p>	<p>To be confirmed</p>			