

Appendix A

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. | |
| 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. | |
| Treasury Management Q1 Update – Quarter Ended 30 June 2024 | Cecilie Booth – Executive Director for Corporate Services and Section 151 Officer | 4.6 | To update the Audit Committee with the Council's quarter one position of the prudential indicators and forecast outturn, economic and interest rate forecast. | |

Appendix A

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. | |
| Annual Report of Complaints 2023/2024 | Belinda Evans, Complaint Manager | 4.3 | The purpose of this report is to present an overview of complaints received and responded to during 2023/2024. | |

Appendix A

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
|--|---|------------------------------------|---|--|
| Annual Report: Council Companies | Neil McArthur – Director for 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. | |
| 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. | |

Appendix A

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. | |
| 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. | |

| 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. | |

Appendix A

| Agenda Item | Responsible Author(s) | Audit Committee Terms of Reference | Brief description | Relevant onward Committee and date (if applicable) |
|-----------------------------------|--|---|---|---|
| Policy Update: Whistleblowing | Christina Thompson – Service Lead, People and Business Relations | 3.26 | To provide the Audit Committee with an update on the Council's whistleblowing policy. | |
| 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 |

Appendix A

| | | | | |
|--|--|-----------|--|--|
| 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 | |
| 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. | |
| Governance Reviews – Policies etc | To be confirmed | | | |

This page is intentionally left blank