

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.	
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.	
Annual Governance Statement: Progress	Neil McArthur – Director of Legal and Governance and Monitoring Officer	3.14, 4.4, 4.5, 4.6	To provide Members with an update on the preparation of the Annual Governance Statement.	

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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.	
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.	
Closedown Report for 2024/2025	Cecilie Booth – Executive Director for Corporate Services and S151 Officer	5.1	To provide the Audit Committee with an update on the plan to close the Council's accounts for 2024/2025	
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.	
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.	Full Council July 2025 (date tbc)
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			

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