

**AUDIT & GOVERNANCE COMMITTEE
WORK PROGRAMME – 2024/2025**

| Date of Meeting: 3 December 2024 | | |
|---|---|--|
| Subject | Lead Officer / Member | Comments |
| Statement of Accounts | | |
| Annual Statement of Accounts 2022/23 and Letter of Representation | Group Head of Finance | |
| Draft Annual Statement of Accounts 2023/24 and Letter of Representation | Group Head of Finance | |
| Final Annual Governance Statement 2023/24 | Group Head of Finance | |
| External Audit | | |
| Audit Results Report | Ernst & Young | Covering the audit of the 2022/23 Accounts |
| Treasury Management | | |
| Treasury Management Mid-Year Report | Senior Accountant (Treasury Management) | Recommendations for approval by Full Council |
| Internal Audit | | |
| Progress Against the Audit Plan | Southern Internal Audit Partnership | |
| Implementation of the Global Internal Audit Standards | Southern Internal Audit Partnership | |
| Governance Framework | | |
| Updated Risk Management Framework | Finance & Risk Manager | |
| Updates to Corporate Risk Register | Finance & Risk Manager | |
| Work Programme | | |
| To agree the rolling work programme for 2024/25 | | Updates, etc. |

| Date of Meeting: 27 February 2025 | | |
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| Subject | Lead Officer / Member | Comments |
| Statement of Accounts | | |
| Accounting Policies 2024/25 | Group Head of Finance | If CIPFA advise of any changed requirements, then an update will be provided at the next meeting |
| External Audit | | |

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| Auditor's Annual Report | Ernst & Young | Covering the audit of the 2023/24 Accounts TBC |
| Audit Results Report | Ernst & Young | Covering the audit of the 2023/24 Accounts TBC |
| Treasury Management | | |
| Treasury Management Strategy Statement and Annual Investment Strategy | Senior Accountant (Treasury Management) | For approval by Full Council (19 Mar 2025) |
| Internal Audit | | |
| Internal Audit Charter | Southern Internal Audit Partnership | |
| Annual Internal Audit Plan 2025/26 | Southern Internal Audit Partnership | |
| Progress Against the Audit Plan | Southern Internal Audit Partnership | |
| Governance Framework | | |
| Updates to Corporate Risk Register | Finance & Risk Manager | |
| Other Items | | |
| Annual update on the Council's use of powers under the Regulation of Investigatory Powers Act 2000 (RIPA) | Group Head of Law & Governance | |
| Updated Whistleblowing Policy | Group Head of Law & Governance | |
| Counter-Fraud Resourcing Update | Group Head of Finance | In response to Committee query at the July meeting |
| Review Of The Partnerships Register | Group Head of Organisational Excellence | |
| Work Programme | | |
| To agree the rolling work programme for 2025/26 | | |

February meeting has to be timed so that Treasury Management Strategy can be approved by Full Council before 31 March each year

Date of Meeting: xx July 2025 (TBC)

| Subject | Lead Officer / Member | Comments |
|------------------------------|-----------------------|----------|
| Statement of Accounts | | |

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| Draft Annual Statement of Accounts 2024/25 | Group Head of Finance | For publication prior to external audit review |
| Draft Annual Governance Statement 2024/25 | Group Head of Finance | Draft version to be considered by Committee (final version will be presented with the Annual Accounts) |
| External Audit | | |
| Response to E&Y on annual assurance letter regarding governance arrangements | Committee Chair | Letter sent to external audit by Chair |
| Governance Framework | | |
| Updates to Corporate Risk Register | Finance & Risk Manager | |
| Treasury Management | | |
| Treasury Management Annual Report 2024/25 | Senior Accountant (Treasury Management) | Recommendations for approval by Full Council |
| Internal Audit | | |
| Annual Internal Audit Report & Opinion 2024-2025 | Southern Internal Audit Partnership | |
| Other Items | | |
| Progress update on housing tenancy fraud | Neighbourhood Services Manager | Annual update as requested by the Committee |
| Counter-Fraud Report 2024/25 | Group Head of Finance | |
| Work Programme | | |
| To agree the rolling work programme for 2025/26 | | |

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|---|-------------------------------------|--|
| Date of Meeting: xx October 2025 (TBC) | | |
| Subject | Lead Officer / Member | Comments |
| External Audit | | |
| Audit Update | Ernst & Young | Covering audit of 2024/25 Accounts TBC |
| Internal Audit | | |
| Progress Against the Audit Plan | Southern Internal Audit Partnership | |
| Treasury Management | | |

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| Treasury Management Interim Report | Senior Accountant (Treasury Management) | |
| Governance Framework | | |
| Updates to Corporate Risk Register | Finance & Risk Manager | |
| Work Programme | | |
| To agree the rolling work programme for 2025/26 | | |

Other items to be considered in Work Programme:-

Independent Members' Remuneration Panel

- Recruitment / appointments
- Proposals for / progress of review
- Report on review / proposals for change to be passed by A&GC to Full Council

Relevant policy reviews, updates, etc.