

## **AUDIT AND GOVERNANCE COMMITTEE**

<b>DATE</b>	April 3 <sup>rd</sup> 2025
<b>REPORT OF</b>	Independent Chair of the Audit Committee
<b>SUBJECT</b>	Audit Committee work programme 2025/2026
<b>STATUS</b>	OPEN

### **CONTRIBUTION TO OUR AIMS**

An effective Audit and Governance Committee contributes to the achievement of strategic objectives by seeking and receiving assurance on the systems of risk management, governance and internal control which underpin the delivery of these objectives. The Committee agrees an annual work programme to take a pro-active view of the work it needs to undertake in a planned way during the year to fulfil its responsibilities. This report now sets out a proposed programme for Committee approval.

### **RECOMMENDATIONS**

That the Committee considers and approves the proposed work programme for 2025/26.

### **REASONS FOR DECISION.**

The production of a work programme ensures that the Committee has a systematic approach to undertaking its responsibilities as set out in its terms of reference

### **1. BACKGROUND AND ISSUES**

The appendix shows the “statutory and constitutional work” of the committee that must be completed. However, the Committee has discretion over other work that it considers should be covered to fulfil its terms of reference.. As last year, a number of items are identified for in-depth review which specifically relate to matters likely to be of significance to the Council during 2025/26 as it contemplates significant changes, including in some governance arrangements.

### **2. FOCUSED REVIEW AREAS**

- 2.1 The Committee identifies matters within its responsibilities for more detailed review than can be given in a standard written report. These issues are also ones that are within the discretion of the Committee.
- 2.2 Taking account of the current circumstances of the Council, and potential changes both internal and external during this municipal year, I am proposing that the following issues be developed into the work programme for 2025/26

- a. The further development of Childrens' Services governance arrangements and their impact on the Council's control framework and VFM opinion.
- b. Medium Term Financial Planning process .( an annual review of process and internal controls) in the light of the continuing challenging financial situation facing the Council (and the local government sector as a whole)
- c. Partnership working – an overview of the developing arrangements for Leisure, and a progress report on the process for in-sourcing services currently provided by Equans
- d. Governance and internal control in major projects, focussing on “partnership” arrangements e.g. the Accountable Body role for the Humber Freeport.
- e. Review of the governance arrangements for the proposed Combined Authority with Lincolnshire and North Lincolnshire, and their impact on the Council.
- f. Impact of potential local government re-organisation – to be timetabled depending on progress on the issue.
- g. The governance arrangements for Adult Social Care in the next stage of their development with the ICB.

### **3. WORKING GROUPS**

- 3.1 It is proposed to hold meetings of the Audit Working Group between meetings of the Committee, on dates to be arranged, to deal with any items of work that arise during the year and need a “working group” approach for consideration. This will include some of the items identified in Section 2 including items d and f.
- 3.2 There is also likely to be a continued need to review:-
  - a. detailed internal audit reports where the degree of assurance given is limited.
  - b. the management of specific strategic risks and the effectiveness of the Council's Risk management process.

### **4. RISKS AND OPPORTUNITIES**

Strong and effective control environment arrangements are an essential element of a robust corporate governance framework. The Audit and Governance Committee has a leading role to play in ensuring that the Council's governance arrangements are effective and contribute to the mitigation of risks. As the Council's operating model

(and range of partnerships) continues to evolve, the Committee needs to ensure that its work and the control systems it oversees, remain effective.

## **5. OTHER OPTIONS CONSIDERED**

No other options are applicable as the production of a work programme is an established component of the way the committee works, and is considered to be good practice.

## **6. REPUTATION AND COMMUNICATIONS CONSIDERATIONS**

There are no specific reputational issues related to this report. The work programme, when approved, should be shared widely within the Council to ensure that relevant officers and members are aware of work to which they may need to contribute.

## **7. FINANCIAL ,LEGAL AND HR IMPLICATIONS**

There are no specific financial, legal or HR implications arising as a direct result of this report, although the work of the Committee is an essential part of ensuring that the Council has an adequate and effective control framework for these matters.

## **8. WARD IMPLICATIONS**

The work of the Audit and Governance Committee is applicable to all wards

## **9. BACKGROUND PAPERS**

None

## **10. CONTACT**

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**Tim Render**  
**Chair of the Audit and Governance Committee**

## Appendix A

### Proposed work programme including statutory and constitutional work in Committee

NB Discretionary work items are shown in **bold type**

**July 2025** (preceded by training on the role of Internal Audit, and the purpose of the Annual Governance Statement)

- Annual reports (relating to 2023/24)
  - Draft Annual Governance Statement (including assurance framework)
  - Head of Internal Audit Report and Opinion
  - Code of Financial Governance
  - Treasury Management Out-turn
- Internal Audit Annual Plan 2024/25 update
- External Audit update
- Treasury Management Q1 report
- **Leisure Partnership update**
- **Governance arrangements for the Combined Authority**

**September 2025** (preceded by training session on local authority accounts)

- Approval of audited annual accounts
- External Audit completion report
- Internal Audit update
- **Update on Equans transition arrangements**
- **Update on Combined Authority / devolution/ re-organisation issues**

**November 2025**

- Treasury Management Q2 report
- Fraud half yearly report
- Strategic Risk Register
- **Medium Term Financial Planning process .( annual review of process and internal controls)**
- **Childrens' Services governance arrangements and the auditor's VFM conclusion**

**January 2026** (preceded by training session on Treasury Management)

- Code of Governance and Annual Governance Statement update
- Accounting policies
- Internal Audit Interim Report
- External Audit update and audit strategy
- Treasury Management strategy approval
- **Partnership protocol review**
- **Governance arrangements – Adult Social care / ICB**

**April 2026**

- *External Audit update*
- *Approval of Internal Audit plan 2026/27*
- *Annual reports*
  - *Fraud*
  - *Information Governance*
  - *VFM*
  - *Procurement*
  - *Committee report to Council*
  - *Annual Risk management Report*
- *strategic risk register*
- **Committee workplan 2026/27**