

FENLAND DISTRICT COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25

Audit & Risk Management Committee Work Programme 2024/25

Meeting	Item	Frequency	Presented by	Description
22 July 2024	Interim Value for Money Report 2022/23	Annual	External Auditors - EY	To receive the external auditors report on the Value for Money Arrangements for 2022/23
	Verbal update on 'reset and recover' approach on Local Government audits	Annual	External Auditors - EY	To receive an update from our External Auditors on the approach to Local Government audits.
	Draft Annual Governance Statement 2023/24	Annual	David Thacker	To review and approve the draft annual AGS for publication. Regulation 6(1) of the Accounts and Audit Regulations 2015, require the Council to conduct an annual review of the effectiveness of its system of internal control and publish an Annual Governance Statement (AGS). The CIPFA Finance Advisory Network has issued detailed practical guidance for meeting the requirements of the Accounts and Audit Regulations
	Internal Audit Outturn and Quality Assurance Review	Annual	David Thacker	To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2023/24. To provide the Audit Manager's annual opinion on the system of internal control. To consider the effectiveness of Internal Audit.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To review and approve the quarterly risk register.
	Audit and Risk Management Committee Annual Report 2023/24	Annual	David Thacker	To report to Full Council the commitment and effectiveness of the Audit and Risk Management Committee's work from April 2023 to March 2024.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair / Peter Catchpole	Information Purposes
23 September	This meeting was cancelled.			

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2024				
4 December 2024	Audit Completion Report 2022/23	Annual	External Audit	To receive the Audit Results Report on the 2022/23 external audit
	Final Statement of Accounts 2022/23	Annual	Mark Saunders	To approve the final Statement of Accounts for 2022/23
	Letter of Representation 2022/23	Annual	Peter Catchpole/Mark Saunders	To approve and sign the Letter of Representation for 2022/23
	Draft Statement of Accounts 2023/24	Annual	Mark Saunders	To review and approve the draft Statement of Accounts 2023/24
	Treasury Management Strategy Statement and Annual Investment Strategy Mid-year review	6 monthly	Mark Saunders	To review the activity for first 6 months of the year and to provide members a update on matters pertinent to the Councils Treasury Management Strategy.
	Independent Member report	Progress report	Deborah Moss	To update ARMC members on the current situation regarding Independent Member(s) on Audit Committees
	Internal Audit Plan 2024/25 – Quarterly Update	Progress report	Deborah Moss	To consider and note the activity and performance of the Internal Audit function.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the Council's Corporate Risk Register.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes
10 February 2025	Audit Results Report 2023/24	Annual	External Audit	To receive the Audit Results Report on the 2023/24 external audit
	Final Statement of Accounts 2023/24	Annual	Mark Saunders	To approve the final Statement of Accounts for 2022/23
	Letter of Representation 2023/24	Annual	Peter Catchpole/Mark Saunders	To approve and sign the Letter of Representation for 2023/24

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	REMOVED ITEM Treasury Management Strategy Statement, Capital Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2025/26	Annual	Mark Saunders	To endorse the strategy to be included in the final budget report
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To review and approve the quarterly risk register.
	Whistleblowing Policy and Annual Whistleblowing Update.	Annual	Sam Anthony	To review and approve the Policy and receive an annual update on whistleblowing activity.
	Internal Audit Plan 2024/25 Progress report Q3	Quarterly	Deborah Moss	To consider and note the activity and performance of the Internal Audit function
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes. Includes a draft Programme for 2025.26.
17 March 2025	Risk-Based Internal Audit Plan 2024/25	Quarterly	Deborah Moss	To approve the internal audit plan and resources for the forthcoming year
	Annual Governance Statement Update 2023/24		Deborah Moss	To review and note the progress on the Annual Governance Statement action plan arising from 2023/24.
	Risk Management Policy & Strategy Review and Corporate Risk Register	Annual	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the latest Risk Management Policy and Strategy. To consider and note the annual review of risk management and corporate risk register.
	RIPA Annual Update			To review the Council's use of the Regulation of Investigatory Power Act 2000 (RIPA).
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Proposal for 2025/26

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	proposed for 2025/26			
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Cyclical Items (*not due this year unless policy or legislation changes require amendments prior to review date*)

- External Auditor Appointment Process Dec – Feb 2027
- Corporate Debt Policy (4 Years) February 2028
- Anti-Fraud & Corruption Policy and Strategy (4 Years) July 2027
- Anti-Money Laundering Policy (4 Years) November 2027
- Internal Audit Charter (3 years) July 2026
- Whistleblowing Policy frequency of review to be determined
- Risk Management Policy & Strategy Review March 2025

Annual Items

- RIPA Policy and Annual Update Annual
- Treasury Management Strategy Statement and Annual Investment Strategy Annual and Mid-year Review
- Internal Audit Annual Plan Annual
- Internal Audit Annual Report and Annual Opinion Annual
- ARMC Annual Report Annual
- Audit Results Report Annual
- Statement of Accounts Annual
- Letter of Representation Annual
- Annual Governance Statement Annual
- External Auditor's Report Annual
- Provisional External Audit Plan Annual
- Treasury Management Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy
- Annual Governance Statement Update Annual
- Treasury Management Annual Review Annual

Quarterly Items (each meeting)

- Internal Audit Progress Report Quarterly

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- Corporate Risk Register Update Quarterly

Audit and Risk Management Committee Training sessions 2024

- Statement of Accounts – Mark Saunders TBC
- Risk Register – Stephen Beacher TBC
- Cyber Security Planned 10/02/25

Audit and Risk Management Committee Action Plan

Title	Comments	Due by	RAG
Committee Training	Committee Members to discuss training requirements and provide officers with suggested training topics for future meetings.	Ongoing	
Report on Independent Member	A paper had previously been brought to committee but is now requested to be brought again for discussion and consideration of whether an independent member is desired and recommendation to Council.	Report taken Dec 24	Completed
Cyber Resilience	Committee to be given more information on our cyber resilience – to take place by the Head of ICT in a closed session with Committee.	Training session planned for 10/02/25	
Corporate Training	Committee asked for an update on the training provision.	Verbal update due at Feb 25.	

AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25

Abbreviations Used in Audit & Risk Management Committee

AGS	Annual Governance Statement
ARG	Additional Restrictions Grant
ARP	Anglia Revenue Partnerships
BCP	Business Continuity Planning
BEIS	The Department for Business, Energy and Industrial Strategy
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance and Accountancy
CIS	Commercial Investment Strategy
CMT	Corporate Management Team
CNC	CNC Building Control
CPCA	Cambridgeshire & Peterborough Combined Authority
CPE	Civil Parking Enforcement
CPLRF	Cambridgeshire & Peterborough Local Resilience Forum
CTS	Council Tax Support
DFG	Disabled Facilities Grants
DPA	Data Protection Act
CSR	Comprehensive Spending Review
FFL	Fenland Future Ltd
GDPR	General Data Protection Regulations
GIAS	Global Internal Audit Standards (<i>replaces PSIAS from April 2025</i>)
IAS	International Accounting Standards
IFRS	International Financial Reporting Standard
LGA	Local Government Association
LGR	Local Government Reform
LGSS	Local Government Shared Services
LRSG	Local Restrictions Support Grants
MHCLG	Ministry of Housing Communities and Local Government
MoU	Memorandum of Understanding
MRP	Minimum Revenue Provision
MTFP	Medium Term Financial Plan
MTSP	Management, Trade Union & Staff Partnership
NFI	National Fraud Initiative
NNDR	National Non-Domestic Rates
OIB	Operational Improvement Board (ARP)
OLTL	Other Long-Term Liabilities
PPA	Post Payment Assurance
PSAA	Public Sector Auditor Appointments
PSIAS	Public Sector Internal Audit Standards (<i>replaced by Global Internal Audit Standards from April 2025</i>)
PWLB	Public Works Loan Board
RIPA	Regulation of Investigative Powers