

DRAFT Audit & Risk Management Work Programme for 2026.27

Meeting	Item	Frequency	Presented by	Description
11 May 2026 (proposed date)	External Audit Plan 2025/26	Annual	External Audit	To discuss the External Audit Plan for 2025/26.
	Internal Audit Charter & Risk-Based Internal Audit Plan 2026/27	Annual	Deborah Moss (Head of Internal Audit)	To approve the internal audit plan and resources for the forthcoming year
	Annual Governance Statement Update 2025/26	Mid-year	Deborah Moss (Head of Internal Audit)	To review and note the progress on the Annual Governance Statement action plan arising from 2025/26.
	Risk Management Policy & Strategy Review	Annual	Stephen Beacher (Head of ICT)	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.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher (Head of ICT)	To review and approve the quarterly risk register.
	Treasury Management Annual Review 2025/26	Annual	Sian Warren (Chief Accountant)	To consider the overall financial and operational performance of the Council's treasury management activity for 2025/26
	Whistleblowing Policy and Annual Whistleblowing Update.	Annual	Sam King (Head of HR &OD)	To review and approve the Policy and receive an annual update on whistleblowing activity.
	Mandatory Training – verbal update	One-off	Sam King (Head of HR & OD)	As requested by the Committee, a verbal update on the mandatory training position.
	RIPA Annual Update	Annual	Amy Brown (Assistant Director)	To review the Council's use of the Regulation of Investigatory Power Act 2000 (RIPA).
	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.

	Audit and Risk Management Committee Work Programme proposed for 2026/27	Quarterly	Chair	Proposal for 2026/27
27 July 2026	Risk Register – Quarterly update	Quarterly	Stephen Beacher (Head of ICT)	To review and approve the quarterly risk register.
	Draft Annual Governance Statement 2024/25	Annual	Peter Catchpole Deborah Moss	To review and approve the draft annual AGS for publication. Regulation 6(1) of the Accounts and Audit Regulations 2015 requires 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 Annual Report and Opinion 2025/26	Annual	Deborah Moss (Head of Internal Audit)	To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2025/26. To provide the Head of Internal Audit's annual opinion on the system of internal control. To consider the effectiveness of Internal Audit.
	Audit and Risk Management Committee Effectiveness Review and Annual Report 2025/26	Annual	Chair	To review the report of Committee to Full Council on the commitment and effectiveness of the Audit and Risk Management Committee's work from April 2025 to March 2026.
	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.

	Audit and Risk Management Committee Work Programme	Quarterly	Chair / Peter Catchpole	Information Purposes
21 September 2026	External Audit Plan	Annual	External Audit	
	Draft Statement of Accounts 2025/26	Annual	Sian Warren (Chief Accountant)	To review and approve the draft Statement of Accounts 2025/26
	Internal Audit Plan 2026/27– Quarterly Update Q2	Quarterly	Deborah Moss	To consider and note the activity and performance of the Internal Audit function.
	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes
30 November 2026	Draft – Auditor’s Annual Report 2025.26	Annual	External Auditors	To receive the draft Auditor’s Annual Report on the 2025/26 external audit.
	Treasury Management Strategy Statement and Annual Investment Strategy Mid-year review	6 monthly	Sian Warren (Chief Accountant)	To review the activity for first 6 months of the year and to provide members with an update on matters pertinent to the Councils Treasury Management Strategy.
	Internal Audit Plan 2025/26 – Quarterly Update	Progress report	Deborah Moss (Head of Internal Audit)	To approve the updated internal audit plan and resources for the year. To consider and note the activity and performance of the Internal Audit function. To consider the implementation of audit actions.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher (Head of ICT)	To provide an update to the Audit and Risk Management Committee on the Council’s Corporate Risk Register.

	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes.
8 February 2027	Annual Audit Letter 2025/26	Annual	External Audit	To note the independent external auditors, Ernst & Young (EY), Annual Audit Letter
	Audit Results/Completion Report 2025/26	Annual	External Audit	To receive the Audit Results Report on the 2025/26 external audit
	Letter of Representation 2025/26	Annual	Peter Catchpole/Sian Warren	To approve and sign the Letter of Representation for 2025/26
	Final Statement of Accounts 2025/26	Annual	Sian Warren (Chief Accountant)	To approve the final Statement of Accounts for 2025/26
	Value for Money Report 2025/26	Annual	Sian Warren	To receive the VFM report for 2025/26
	Treasury Management Strategy Statement, Capital Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/27	Annual	Sian Warren	To endorse the strategy to be included in the final budget report
	Risk Register – Quarterly update	Quarterly	Stephen Beacher (Head of ICT)	To review and approve the quarterly risk register.
	Internal Audit Plan 2025/26 Progress report Q3	Quarterly	Deborah Moss (Head of Internal Audit)	To consider and note the activity and performance of the Internal Audit function
	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes

15 March 2027	Internal Audit Charter & Risk-Based Internal Audit Plan 2026/27	Quarterly	Deborah Moss (Head of Internal Audit)	To approve the internal audit plan and resources for the forthcoming year
	Risk Management Policy & Strategy Review and Corporate Risk Register	Annual	Stephen Beacher (Head of ICT)	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.
	Annual Governance Statement Update 2025/26		Peter Catchpole Deborah Moss	To review and note the progress on the Annual Governance Statement action plan arising from 2025/26.
	Whistleblowing Policy and Annual Whistleblowing Update.	Annual	Sam King (Head of HR & OD)	To review and approve the Policy and receive an annual update on whistleblowing activity.
	RIPA Annual Update	Annual	Amy Brown (Assistant Director)	To review the Council's use of the Regulation of Investigatory Power Act 2000 (RIPA).
	Exemptions to the Code of Procurement	Quarterly	Peter Catchpole (Corporate Director & S.151 Officer)	To advise of all exemptions to the Code of Procurement signed off since the last report and the reasons for each exemption.
	Audit and Risk Management Committee Work Programme proposed for 2027/28.	Quarterly	Chair	Proposal for 2027/28.

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 (2 years) March 2027

Annual Items

- RIPA Policy and Annual Update
- Whistleblowing Annual Update.
- Internal Audit Annual Plan
- Internal Audit Annual Report and Annual Opinion
- ARMC Annual Report
- Audit Results Report
- Statement of Accounts
- Letter of Representation
- Annual Governance Statement
- External Auditor's Report
- Provisional External Audit Plan
- Treasury Management Annual & mid-year Review
- Annual Governance Statement Update

Quarterly Items (each meeting)

- Internal Audit Progress Report
- Corporate Risk Register Update
- Exemptions to the Code of Procurement

To be proposed by ARMC

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	Completed
Corporate Training	Committee asked for an update on the training provision.	Verbal update due at Feb 25.	Completed

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>replaced the 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