

Audit Committee Work Programme 25/26

Proposed additional reporting to address the new ToR in bold and italics

Committee date	Report title / subject	Lead / author
30 July	Completion of the Self assessment of Audit Committee effectiveness	Andrew Humble / Barry Scarr
JULY	This audit programme	A Johnstone
	Health and Safety Annual Assurance report	A Johnstone
	Audit Strategy Memorandum for the Council	Cath Andrew (Mazars)
	Audit Strategy Memorandum for Teesside Pension Fund	Thomas Backhouse (Mazars)
	Head of Internal Audit annual report and counter fraud annual report <i>future years format to be amended to include information on analysis of resources available to deliver the work and their sufficiency</i>	P Jeffrey
	2024/5 Draft Statement of accounts including AGS	J Weston / A Johnstone
25 SEPTEMBER	Complaints annual assurance report 2024/5	A Johnstone
	Draft Annual Report of the Committee	A Johnstone
	Risk annual assurance report <i>expanded to include an overview on progress made in addressing risks</i>	A Johnstone
	SIRO annual report	A Johnstone
	Progress report – Forvis Mazars	Cath Andrew (Mazars)
	Pension Fund Audit Progress Report – Forvis Mazars	T Backhouse
	Internal Audit and Counter Fraud progress reports	P Jeffrey
	Presentation on the management of the DSG risk within the Strategic Risk Register	C Cannon and A Humble

11 DECEMBER	Overview of Risks within the Strategic Risk Register – rolling programme from LMT leads	TBD
	Forvis Mazars Auditors Annual Report 2023/24	Cath Andrew (Forvis Mazars)
	Annual Assurance Report on Partnership Governance	A Johnstone
	Treasury Management Mid-Year Review 2025/6	J Weston
	26/27 Internal Audit Consultation Report	P Jeffrey
	Internal Audit and Counter Fraud Progress Reports	P Jeffrey
	Annual review on financial procedure rules compliance	J Weston
	Update to committee on comparative reserves performance	A Humble and J Weston
	Outcome of benchmarking approach to Independent persons report	J Weston
19 FEBRUARY	Annual Assurance Report on Decision Making	C Benjamin / A Wilson
	Annual Assurance Report on Business Continuity	A Johnstone
	Local Code of Corporate Governance	A Johnstone
	Annual Assurance Report HR	N Finnegan
	Annual Procurement Report 24/25	C Walker
	Forvis Mazars – Audit Completion Report 2024/25	C Andrew
	24/25 Audit Completion report for the Pension Fund	Thomas Backhouse
	Mid-year Risk Update expanded to include an overview on progress made in addressing risks	A Johnstone
	Final Statement of Accounts 2024/25	J Weston
	Treasury Management report	J Weston
	Veritau internal audit work programme 2026/27	P Jeffrey
	Veritau counter fraud plan 2026/27	
	Letter of Representation on the Accounts from the Director of Finance	J Weston
	Overview of Risks within the Strategic Risk Register – rolling programme from LMT leads	TBD
16 APRIL	Performance Management	C Benjamin
	PPMF assurance report	G Cooper

	Internal Audit and Counter Fraud Progress Report	P Jeffrey
	Progress Report – Forvis Mazars	Cath Andrew (Forvis Mazars)
	Pension Fund Progress report	Thomas Backhouse
	Future FWP for 2026/27	A Johnstone
	Overview of Risks within the Strategic Risk Register – rolling programme from LMT leads	TBD
	The outcome of the review of internal audit services	A Humble
	Annual assurance report on actions taken to reduce the likelihood of fraud	J Weston

Additional item required but meeting to be determined:

- **Annual assurance report on the governance around revenue and capital budgets and the effectiveness of budget monitoring processes from 2026/27 aligning with the increase in capacity being brought forward in the Finance service over 2025/26.**

In addition:

- **pre meeting sessions with internal and external audit to be established for the December 2025 meeting onwards**
- **Build into the FWP the 2026 annual review of effectiveness and the 2026 Annual Committee report**
- **Build in an annual review of the effectiveness of internal audit from 2027 onwards.**
- **Formal report seeking committee views on PSAA consultation on future fees to seek views on whether committee are assured they will receive Value for Money**
- **Joint assurance report from External and Internal Audit setting out how they ensure a combined, joined up approach to auditing governance.**