

FOR PUBLICATION**DERBYSHIRE COUNTY COUNCIL****AUDIT COMMITTEE****30 January 2024****Report of the Director of Finance & ICT****Meeting Dates and Agenda Items for 2024-25****1. Purpose**

- 1.1.To seek approval from the Committee for likely agenda items for meetings of the Audit Committee to be held during 2024-25.

2. Information and Analysis

- 2.1.The Audit Committee is a key component of the Council's corporate governance and risk management arrangements. It is responsible for oversight of the Council's arrangements for financial reporting, internal and external audit and assists in ensuring that efficient and effective assurance arrangements are in place.
- 2.2.Proposed dates for Audit Committee meetings and likely agenda items for Members' consideration and/or approval are set out in a schedule at Appendix 2 to this report. These items are based on the existing business of the Committee.
- 2.3.Audit Committee Member training proposals and any additional reports arising may be added to this schedule.
- 2.4.The following changes are proposed when compared to the 2023-24 standing agenda items:
- 2.4.1. Update of internal control actions (December) – removed as duplication as this will now be included in the audit services progress report.

3. Consultation

3.1.No consultation is required.

4. Alternative Options Considered

4.1.This report provides Audit Committee with a timetable setting out the optimum dates regarding consideration and approval of the Statement of Accounts. It is anticipated that the formal approval of the 2023-24 accounts will be undertaken at the meeting in July 2024 so that requirements of the audit of the Council's Statement of Accounts are met.

4.2.If this is not possible, then there will be the need to agree an additional meeting.

5. Implications

5.1 Appendix 1 sets out the relevant implications considered in the preparation of the report.

6. Background Papers

6.1 Held by the Report Author

7. Appendices

7.1 Appendix 1 – Implications.

7.2 Appendix 2 – Meeting Dates and Agenda Items

8. Recommendation

That the Audit Committee:

a) considers and agrees the proposed programme for 2024-25.

9. Reasons for Recommendation

9.1 The timetable has been developed to support the Audit Committee to fulfil its role and functions.

Report Author: David Catlow

Contact details: david.catlow@derbyshire.gov.uk

Implications

Financial

1.1 None

Legal

2.1 The Accounts and Audit Regulations 2015 set out requirements of Internal Audit, requirements in relation to internal control, the exercise of public rights in relation to the accounts and rules for the preparation, approval and publication of the statement of accounts.

Human Resources

3.1 None

Information Technology

4.1 None

Equalities Impact

5.1 None

Corporate objectives and priorities for change

6.1 The Council is committed to ensuring good financial management and compliance with applicable laws and regulations.

Other (for example, Health and Safety, Environmental Sustainability, Property and Asset Management, Risk Management and Safeguarding)

7.1 The forward plan of reports has been designed to support the Audit Committee to effectively monitor development and operation of risk management arrangements in the Council.

DERBYSHIRE COUNTY COUNCIL
AUDIT COMMITTEE - MEETING DATES AND AGENDA ITEMS 2024-25

	18 JUNE 2024	16 JULY 2024	17 SEPT 2024	3 DEC 2024	28 JAN 2025	18 MAR 2025
External Auditor's Reports (if any)	✓	✓	✓	✓	✓	✓
Statement of Accounts 23-24	✓		✓			
Assessment of Going Concern Status		✓				
Production of 2024-25 Revenue Budget				✓		
Annual Audit Letter 2023-24			✓			
Accounting Policies						✓
Tax Strategy						✓
Anti-Money Laundering Policy						✓
Treasury Management Annual Report				✓		
Performance and Budget Monitoring/Forecast Outturn			✓	✓	✓	✓
Review of the Effectiveness of the System of Internal Control		✓				
Annual Governance Statement and System of Internal Control		✓				

	18 JUNE 2024	16 JULY 2024	17 SEPT 2024	3 DEC 2024	28 JAN 2025	18 MAR 2025
Review of Annual Governance Statement recommendations and Action Plan progress					✓	
Report of the Monitoring Officer			To be confirmed			
Annual Review of the Council's Regulatory Framework			✓			
Audit Services Unit Annual Report 2023-24		✓				
Audit Services Unit progress against Audit Plan 2024-25			✓	✓	✓	
Approval of Audit Services Unit Plan 2025-26						✓
Strategic Risk Review		✓	✓	✓		✓
Counter Fraud and NFI update			✓			✓
Oversight of activity and compliance - RIPA		✓			✓	
Proposed meeting dates and Agenda items 2025-26					✓	

NOTES

The above timetable sets out the optimum dates regarding consideration and approval of the Statement of Accounts. It is anticipated that the formal approval of the 2023-24 accounts will be undertaken at the meeting in September 2024 so that requirements of the audit of the Council's Statement of Accounts are met. However, if this is not possible then there will be the need to agree an additional meeting.

Audit Committee Member training proposals and any additional reports may be added to the above schedule.