



# Chelmsford City Council Audit and Risk Committee

22<sup>nd</sup> January 2025

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## Audit and Risk Committee Work Programme

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### Report by:

Audit Services Manager

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### Officer Contact:

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### Purpose

This report updates the rolling programme of work for this Committee.

### Recommendations

That the rolling programme of work for the Committee is agreed.

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## 1. Introduction

- 1.1. The Audit & Risk Committee works to a standard programme of work to ensure that their work is spread evenly across meetings, as far as possible, and to ensure that core reports are produced at the appropriate time within the Council's reporting timetable.

## 2. Compliance with CIPFA Position Statement on Audit Committees

### 2.1. Committee Training

- 2.1.1. An Introduction to Audit Committees E-Learning Module by the LGA was rolled out in November 2024. The module gives an overview of the purpose of the Audit Committee and how it goes about its function. It is ideal for Councillors who sit on an Audit Committee and for new members to learn how this part of the Council operates. When all sections of the module have been completed, you will obtain a certificate of completion which needs to be sent to Kerry Knowles in HR who will update your learning record accordingly. If you have not yet received an email from the LGA with instructions on how to register onto the course, please advise Elizabeth Brooks straightaway.

2.1.2. An LGA Councillor Workbook on Bribery and Fraud Prevention is also being sent out to all Councillors to help recognise what constitutes bribery and corruption and whistleblowing, understand why it is important that organisations prevent bribery and corruption and understand your responsibility as a Member and how to report concerns.

2.2. **Committee self-assessment** – a self-assessment will be circulated by the Audit Services Manager to Committee Members for Committee to evaluate its impact and identify any further areas of improvement in March 2025.

### 3. Rolling Programme of Work

Many of the reports submitted to this Committee are presented on a cyclical basis and can be timetabled for particular meetings. However, from time to time additional reports are requested which are presented to future meetings. The proposed rolling programme of work for this Committee for the next series of meetings is shown below.

#### 19<sup>th</sup> March 2025

Agenda Item	Report Owner
External Audit Update	Accountancy Services Manager (S151)
Internal Audit Plan 2025 + Internal Audit Charter	Audit Services Manager
Internal Audit External Quality Assessment Report	Audit Services Manager
Global Internal Audit Standards Readiness Assessment	Audit Services Manager
Accounting Policies	Accountancy Services Manager (S151)
Audit & Risk Committee Work Programme	Audit Services Manager

#### 11<sup>th</sup> June 2025

##### (Joint meeting with Governance Committee)

Agenda Item	Report Owner
Review of the Local Code of Corporate Governance	Legal and Democratic Services Manager
Annual Governance Statement	Legal and Democratic Services Manager

##### (Audit & Risk Committee)

Agenda Item	Report Owner
External Audit Update	Accountancy Services Manager (S151)
Revenue (Outturn)	Accountancy Services Manager (S151)
Capital Monitoring (Outturn)	
Internal Audit Annual Report	Audit Services Manager
Counter Fraud Annual Report	

Agenda Item	Report Owner
Audit & Risk Committee Annual Report & Review of TOR	
Audit & Risk Committee Work Programme	Audit Services Manager

**17th September 2025**

Agenda Item	Report Owner
External Audit Update	Accountancy Services Manager (S151)
Health and Safety Annual Report	Public Health and Protection Services Manager
Internal Audit Plan to March 2026	Audit Services Manager
Risk Management Report	TBC
Audit & Risk Committee Work Programme	Audit Services Manager

**10<sup>th</sup> December 2025**

Agenda Item	Report Owner
External Audit Update	Accountancy Services Manager (S151)
Internal Audit Interim Report	Audit Services Manager
Counter Fraud Strategy 2026	Audit Services Manager
Procurement Update	Procurement Manager
Audit & Risk Committee Work Programme	Audit Services Manager

**18<sup>th</sup> March 2026**

Agenda Item	Report Owner
External Audit Update	Accountancy Services Manager (S151)
Internal Audit Plan 2026 + Internal Audit Charter	Audit Services Manager
Risk Management Report	TBC
Accounting Policies	Accountancy Services Manager (S151)
Audit & Risk Committee Work Programme	Audit Services Manager

List of appendices:

None

Background papers:

None

Corporate Implications

Legal/Constitutional: The Council has a duty to maintain an effective internal provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Regulation 5 (Part 1) of the Accounts and Audit Regulations 2015). Numerous frameworks also emphasise the importance of the audit committee, including:

- Delivering Good Governance in Local Government
- Global Internal Audit Standards
- the Code of Practice on Managing the Risk of Fraud and Corruption

Financial: None

Potential impact on climate change and the environment: None

Contribution toward achieving a net zero carbon position by 2030: None

Personnel: None

Risk Management: The role of the Audit & Risk Committee in relation to risk management covers: assurance over the governance of risk, including leadership, integration of risk management into wider governance arrangements and the top level ownership and accountability for risks; keeping up to date with the risk profile and the effectiveness of risk management actions and; monitoring the effectiveness of risk management arrangements and supporting the development and embedding of good practice in risk management.

Equality and Diversity: None

Health and Safety: None

Digital: None

Other: None

Consultees:

None

Relevant Policies and Strategies:

None

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