

# North Tyneside Council

## Report to Audit Committee

### Date: 27 March 2024

**Title: Proposed Audit  
Committee Work  
Programme 2024/25**

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**Report from Service Area: Resources**

**Report Author: Jon Ritchie, Director of Resources**

**Wards affected: All**

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#### **PART 1**

##### **1.1 Purpose:**

The purpose of this report is to provide Audit Committee with a proposed programme of core business to be considered during 2024/25 which enables it to meet its Terms of Reference as set out in the Authority's Constitution.

##### **1.2 Recommendation(s):**

It is recommended that the Audit Committee:

- (a) Consider and agree the core work programme for 2024/25 set out within this report.
- (b) Note that it may be necessary to change or adapt the reports to be considered or timing of these where circumstances require this.

##### **1.3 Council plan and policy framework**

Audit Committee is a key component of the Authority's governance framework. Its purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective. As such, the work of Audit Committee has a remit

across all priorities within the 'Our North Tyneside Plan' and the policy framework.

## 1.4 Information

- 1.4.1 The Authority's Constitution sets out the Terms of Reference for Audit Committee which incorporates its core responsibilities.
- 1.4.2 To ensure Audit Committee discharges its duties effectively and efficiently, strengthening the Council's governance arrangements, a core work programme has been developed and is set out at Paragraph 1.4.3 below. The programme includes indicative timing for receiving reports during 2024/25. It should be noted that these are likely to be subject to change, particularly in respect of annual accounts where there are Due to delays in the completion of audits of local authority accounts and a national backlog.
- 1.4.3 The proposed work programme has been prepared in consultation with officers in Internal Audit and Risk Management, Finance and Democratic Services.

Date	Item of Business
<p><b>May 2024</b></p>	<p><u>Internal Audit and Risk Management</u></p> <ul style="list-style-type: none"> <li>• Annual Report from Chief Internal Auditor and Opinion on the Framework of Governance, Risk Management and Control – 2023/24</li> <li>• Internal Audit Progress Report (inc. performance against 2023/24 Internal Audit Plan, outcomes from Internal Audit Reports and progress made with the implementation of audit recommendations)</li> <li>• Risk Management Update</li> <li>• Counter Fraud Annual Report 2023/24</li> </ul> <p><u>Finance</u></p> <ul style="list-style-type: none"> <li>• Draft Statement of Accounts 2023/24</li> <li>• Draft Annual Governance Statement 2023/24</li> </ul> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• External Audit Progress Report 2022/23 – (Ernst &amp; Young)</li> <li>• Audit Strategy Update 2023/24 – (Mazars)</li> </ul>

<p><b>July 2024</b></p>	<p><u>Finance</u></p> <ul style="list-style-type: none"> <li>• CIPFA Financial Management Code</li> </ul> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• External Audit Progress Update</li> </ul>
<p><b>September 2024</b> (potential additional)</p>	<p><u>Finance</u></p> <ul style="list-style-type: none"> <li>• Final Statement of Accounts 2022/23</li> <li>• Annual Governance Statement 2022/23</li> </ul> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• External Audit Update on Statement of Accounts 2023/24</li> </ul>
<p><b>November 2024</b></p>	<p><u>Internal Audit and Risk Management</u></p> <ul style="list-style-type: none"> <li>• Internal Audit Progress Report (inc. performance against 2024/25 Internal Audit Plan, outcomes from Internal Audit Reports and progress made with the implementation of audit recommendations)</li> <li>• Risk Management Update</li> </ul> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• External Audit Update on Statement of Accounts 2023/24</li> </ul>
<p><b>March 2025</b></p>	<p><u>Internal Audit and Risk Management</u></p> <ul style="list-style-type: none"> <li>• Annual Internal Audit Plan 2025/26</li> <li>• Audit Committee Work Programme</li> <li>• Annual Review of Audit Committee Effectiveness</li> </ul> <p><u>Finance</u></p> <ul style="list-style-type: none"> <li>• Report on accounting policies to be used in compilation of Annual Statement of Accounts</li> <li>• Report on preparation of Annual Statement of Accounts 2024/25</li> </ul> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• Update on Statement of Accounts 2023/24</li> <li>• Audit Strategy 2024/25</li> </ul>

1.4.4 The Audit Committee may receive ad-hoc reports, as relevant and topical areas arise during the year. Where this is the case, the relevant report author will be responsible for informing the Chair of the Audit Committee, and Democratic Services, of any changes to the work programme.

## **1.5 Decision options:**

### Option 1 (preferred option)

Audit Committee agrees the proposed work programme.

### Option 2

Audit Committee may choose not to agree the proposed work programme and develop an alternative work programme.

## **1.6 Reason for recommended option:**

This recommendation will allow Audit Committee to discharge its duties effectively and in line with its terms of reference.

## **1.7 Appendices:**

There are no appendices.

## **1.8 Contact officers:**

Ian Pattison, Head of Assurance and Risk, Tel: 643 5738

David Mason, Head of Finance, Tel: 643 3293

Marc Oldham, Group Assurance Manager, Tel: 643 5711

## **1.9 Background information:**

The following background papers and research reports have been used in the compilation of this report and are available for inspection at the offices of the author.

(a) [North Tyneside Council Constitution, version 27, May 2023 \(P\)](#)

(b) [Financial Regulations, version 7a, June 2021 \(P\)](#)

(a) [The Accounts and Audit Regulations 2015, April 2015, as amended 2022 \(P\)](#)

## **PART 2 – COMPLIANCE WITH PRINCIPLES OF DECISION MAKING**

### **2.1 Finance and other resources**

There are no direct financial implications arising from this report.

### **2.2 Legal**

There are no direct legal implications arising from this report.

### **2.3 Consultation/community engagement**

Internal Audit and Risk Management, Finance and Democratic Services have been consulted.

### **2.4 Human rights**

There are no human rights issues arising from this report.

### **2.5 Equalities and diversity**

There are no equality and diversity issues arising from this report.

### **2.6 Risk management**

There are no specific risks associated with this report.

### **2.7 Crime and disorder**

There are no specific crime and disorder issues arising from this report.

### **2.8 Environment and sustainability**

There are no environment and sustainability issues arising from this report.

**Report authors** Ian Pattison  
Marc Oldham