

**Audit and Corporate Governance Committee  
Work Plan 2024/25**

**Thursday 5<sup>th</sup> December 2024, 7.00pm (preceded by Risk Management training at 6pm)**

<b>Agenda Item</b>	<b>Report Frequency</b>	<b>Responsible Officer</b>	<b>Term(s) of Reference Engaged</b>	<b>Notes</b>
Annual Audit Completion Letter 2021/22	Annual	Financial Reporting Manager	29	The External Auditor presents signed letters of completion of the audit to those charged with governance.
Final Accounts and External Auditor's Reports 2022/23	Annual	Financial Reporting Manager	35, 37	
External Audit Strategy 2023/24	Annual	Financial Reporting Manager	29	
Interim Internal Audit Annual Report 2024/25	Annual	Head of Internal Audit, Investigations and Risk Management	22	The purpose of the report is to provide the outcomes of the work of the internal audit function which is a key source of assurance on the mitigation of risk. Current best practice suggests a mid-year interim report be supplied to the Committee. High level summaries of specific internal audit reports are contained within this report.
Principal Risk Report	Annual	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	CIPFA guidance suggests that the local authority audit committees should 'Consider the effectiveness of the authority's risk management arrangements and the control environment.'
Principal Risk Deep Dive – Financial Resilience of Residents	Twice yearly	ED Corporate Services	7, 8, 9	
Annual Reward and Terms and Conditions Update 2023/24	Annual	Director of People and Inclusion	45	

Revision to Contract Standing Orders	Ad hoc	Head of Procurement and Social Value	42	
Interim Polling District Review	Ad hoc	Borough Solicitor	47	
Proposed Changes to the Planning Protocol	Ad hoc	Reference from Planning Committee		

**Thursday 20<sup>th</sup> February 2025, 7.00pm (preceded by Accounts and External Audit training at 6pm)**

<b>Agenda Item</b>	<b>Report Frequency</b>	<b>Responsible Officer</b>	<b>Term(s) of Reference Engaged</b>	<b>Notes</b>
Annual Audit Completion Letter 2022/23	Annual	Financial Reporting Manager	29	The External Auditor presents signed letters of completion of the audit to those charged with governance.
Annual Governance Statement 2023/24	Annual	Financial Reporting Manager	5	The Committee must approve the Annual Governance Statement prior to approval of the Statement of Accounts for the same financial year.
Final Accounts and External Auditor's Reports 2023/24	Annual	Financial Reporting Manager	35, 37	
Camden Learning Accounts 2023/24	Annual	Camden Learning	35	The Committee will not approve these accounts, as Camden Learning is a separate body, partly owned by the Council.
Camden Living Financial Statements 2023/24	Annual	Head of Finance (Supporting Communities)	35	The Committee will not approve these accounts, as Camden Living is a separate body, albeit wholly owned by the Council.
Members Allowances Scheme 2025/25	Annual	Borough Solicitor	48	The Council is required by law to annually agree a Members' allowances scheme.
Pay Policy Statement 2025/26	Annual	Director of People and Inclusion	45	Local authorities are statutorily obliged to agree an annual pay policy statement for the start of each financial year. This Committee considers the statement before referral to late Feb/early March Council.

Principal Risk Deep Dive – Safeguarding Adults	Twice yearly	ED Adults & Health	7, 8, 9	CIPFA guidance suggests that the local authority audit committees should ‘Consider the effectiveness of the authority’s risk management arrangements and the control environment.’
Treasury Management Mid-Year Report	Annual	Head of Treasury and Financial Services	44	CIPFA’s 2011 Code of Practice for Treasury Management says that Members should be informed of Treasury Management activities at least twice a year. This Committee considers these reports in line with its role under the Treasury Management Scheme of Delegation.

**Thursday 3<sup>rd</sup> April 2025, 7.00pm (preceded by Internal Audit and Anti-Fraud training at 6pm)**

<b>Agenda Item</b>	<b>Report Frequency</b>	<b>Responsible Officer</b>	<b>Term(s) of Reference Engaged</b>	<b>Notes</b>
Annual Audit Completion Letter 2023/24	Annual	Financial Reporting Manager	29	The External Auditor presents signed letters of completion of the audit to those charged with governance.
Accounting Policies for Statement of Accounts 2024/25	Annual	Financial Reporting Manager	36	
External Audit Strategy 2024/25	Annual	Financial Reporting Manager	29	
Annual Internal Audit Plan 2025/26	Annual	Head of Internal Audit, Investigations and Risk Management	22	The Council has a statutory duty to maintain an adequate and effective internal audit function and the Committee is asked to agree the annual internal audit plan to ensure the effective management of the internal audit function.
Principal Risk Update	Annual	Head of Internal Audit, Investigations and Risk Management	7, 8, 9	CIPFA guidance suggests that the local authority audit committees should ‘Consider the effectiveness of the authority’s risk management arrangements and the control environment.’
Principal Risk Deep Dives	Bi-annual	TBC	7, 8, 9	

Constitutional Changes to be Presented to Statutory Council	Annual	Borough Solicitor	49	At the statutory Council meeting at the start of each municipal year, the Borough Solicitor submits a report establishing the bodies within the Constitution and their terms of reference. In the past this has also included small constitutional changes which constitute tidying of the document. However should any substantive changes be proposed, they will be referred to this Committee in line with its terms of reference.
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