

Audit and Corporate Governance Committee

Annual Report 2024/25

Chair's Introduction

Foreword by Cllr Frank O'Kelly - Chair

The council has made significant progress in stabilising its governance, implementing a new risk framework and has delivered improvements within Internal Audit. However, these improvements are not yet fully embedded, and their benefits will not be delivered until the 2025/26 financial year at the earliest. As a result, the Head of Internal Audit had no choice but to offer an opinion of No Assurance.

I have been chairing Audit and Corporate Governance Committee since the start of this administration and have been witness to the significant changes Internal Audit and the Corporate Leadership Team has gone through over the last two years.

- We have returned to an in-house service from an ineffective external arrangement with RSM
- We have seen three Heads of Audit leave, two left without an effective handover
- The Internal Audit team has had high staff turnover, and still relies on interims
- Internal Audit was not functioning at the end of last year and failed to provide any audit opinion whatsoever for 2023/24
- Internal Audit failed to provide a level of coverage in 2024/25 that provides us, the members with assurance on controls, risk management and governance.

While this situation has been extremely frustrating, we are in a far better place that we were in 23/24. The reason for my optimism is that we now have a CEO, Finance officer and Legal officer who are better able to support the administration and members and better manage the serious financial challenges Slough Council faces.

Under the current leadership team, a CIPFA Head of Internal Audit has been appointed and tasked with putting in place an effective internal audit function. This task is progressing well and has highlighted several issues that need to be addressed. Not least the poor productivity which has plagued the department.

On a positive note, the fraud team is working effectively and has benefited from the leadership provided by the current Head of Internal Audit. The Risk register, long neglected, is now an effective tool for planning, and we are close to an agreement on what the Internal audit team headcount and format should be going forward.

Last year I reported to members during full council that we had no effective internal audit function and had no audit opinion. This year I can report that we have made significant moves towards achieving an effective internal audit team but not yet far enough to get an opinion.

I want to highlight the following:

The Commitment to Improvement and Governance

The political leadership of the council has been supportive of internal audit from the start. There have been no attempts to undermine the independence of the members or myself. This has not been the case in the past as has been reported by Grant Thornton.

There is now a clear recognition of the importance of Internal Audit from the Council Leadership Team. There is an ongoing commitment to improving the internal audit function as part of broader governance and risk management efforts within the TOM. This has not been the case under previous leadership. The Commissioners are also supportive, and the Vice Chair and I meet with them regularly.

Council support for 2025/26

The council has ring-fenced corporate contingency funds to support two interim auditors and the interim Head of Internal Audit for the 2025/26 plan.

A proactive approach is being taken to align with the new Global Internal Audit Standards (GIAS) through self-assessment and external validation.

There is a clear acknowledgement of internal audit's role: The Internal Audit report explicitly reinforces that Internal Audit is an independent, objective assurance function that adds value and supports good governance.



Positive Changes in Internal Audit Operations

The appointment of a new Head of Internal Audit in Jan 2025 is a decisive step, taken to improve performance of the Internal Audit team.

The current Head of Internal Audit reports no impairment and enjoys unrestricted access to key stakeholders, which gives me assurance that we have independence and autonomy.

Officer and staff engagement with Internal Audit has improved, thanks to a more collaborative approach due to a more supportive approach from the CLT.

Internal Audit is experiencing a more supportive culture across the council which shows that the culture of the council is changing.

Structural and Procedural Enhancements

The council brought the service back under direct control, indicates a willingness to invest in effective structural reforms across the council.

The Introduction of "sprint audits" in Q4 2024/25 shows responsiveness and agility in trying to improve audit coverage with limited resources.

Clear Governance and Access Framework

The Internal Audit Team retains comprehensive powers and access necessary to perform its duties effectively, including access to staff, information, and third parties.

The Head of Internal Audit can directly communicate with key figures (Chief Executive, Section 151 Officer, Monitoring Officer, External Auditors, etc.), which reflects an improving governance infrastructure.

The changes we have seen over the last year gives me better assurance than I had previously that the Council's arrangements for internal audit, internal controls, risk management, financial management, and corporate governance are improving.

I want to thank the members and co-opted members of the committee both past and present for their service.

The finance team deserve recognition for the work they have done to produce accounts which will help our external audits produce their upcoming Value for Money audit report.

Lastly, I want to thank Democratic Services for their hard work, and I would like to mention Shabana Kauser in particular for her professionalism and support.

Purpose of the Audit and Corporate Governance Committee

Statement of Purpose

1. This Committee is a key component of the Council's corporate governance. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.
2. The purpose of the Committee is to provide independent assurance to Members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Context: the need to improve governance in SBC

In October 2021 an external assurance review of Slough Borough Council was published. This included a governance review by Jim Taylor, dated September 2021 and a CIPFA finance review, dated October 2021, both commissioned by the former Secretary of State for Housing, Communities & Local Government.

Jim Taylor's review referred to the significant delay in completing statements of accounts, issue of statutory recommendations by the external auditors, no adequate corporate ownership of internal audit, an inadequate strategic risk register, limited confidence in officer reports presented to the committee and an immature system of governance, including financial governance.

The CIPFA review identified the need for mandatory briefings and specific training for committee members, preparation of annual governance statements, including action plans and a lack of evidence of effective challenge by members to risk registers and updates to the committee.

Since then, a statutory direction has been in place, with the last direction issued on 20 November 2024. This states that the Secretary of State considers it necessary and expedient to issue directions, including to achieve improvements in relation to risk management, governance, including the scrutiny function and audit committee, evidence-based decision making and resident engagement and to ensure compliance with all relevant rules and guidelines relating to the financial management of the Authority. These areas are directly related to the business of this committee.

Committee Members

Members bring with them a range of knowledge and skills from their working life and elected representative roles to the work of the committee. The committee consists of a combination of very experienced elected members who bring historical knowledge of previous audit and finance activity within Slough and newer members. The skills and knowledge of the committee are further complemented by those of the co-opted members, however the committee now has two co-opted member, despite its terms of reference referring to it having up to four.

The committee’s terms of reference have been reviewed against the CIPFA guidance with the member panel on the constitution making the following recommendations:

- 1. To change restrictions on overlap between scrutiny and audit.
- 2. To remove restriction on overlap between standards and audit.
- 3. To remove restriction on group leaders, except the Leader, being a member of the committee.

In addition, the panel considered the merits of appointing an independent co-opted chair to the committee and did not recommend this due to a desire for elected members to have ownership and overall responsibility for this key area of governance. The panel also recommended that group leaders consider the skills, knowledge and experience required from elected members before making nominations and consider whether the rules on political proportionality should be waived if this achieves a better balance of skills, experience and knowledge.

2024/25 Attendance and Training Summary

Councillor	Meetings Expected At	Meetings Attended
Anderson	9	7
Escott (Joined July 2024)	7	5
Mohindra	9	7
O’Kelly	9	8
Rana	9	4
W Sabah (Joined Nov 2024)	5	4
Satti (Joined June 2024)	8	3
Zarait	9	1

Training

- 28 April 2024: Statement of Accounts Training and Committee Self-Assessment (attendance list not kept)
- 4 September 2024: Internal and External Audit Training (Cllrs O’Kelly and Mohindra)
- 22 January 2025: Treasury Management Training: Delivered by David Blake, Council’s Treasury Management Advisors, Arlingclose (Cllrs O’Kelly, Escott, Mohindra)
- 9 April 2025: Self-Assessment Workshop (Cllrs O’Kelly, Escott, Mohindra and Rana)

Self-assessment of good practice

Consolidation of committee members individual assessments against the key principles set out in CIPFA's position statement. A high degree of performance is an indicator that the committee is soundly based and has in place a knowledgeable membership.

Good practice questions	Does not comply	Partially complies and extent of improvement needed*				Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement	
Weighting of answers	0	1	2	3	5	
Audit committee purpose and governance						
1 Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?	☐	☐	☐	☐	☒	
2 Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?	☐	☐	☐	☐	☒	
3 Has the committee maintained its advisory role by not taking on any decision-making powers?	☐	☐	☐	☒	☐	
4 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	☐	☐	☐	☐	☒	
5 Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	☐	☐	☐	☒	☐	
6 Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	☐	☐	☐	☒	☐	
7 Does the governing body hold the audit committee to account for its performance at least annually?	☐	☐	☐	☒	☐	
8 Does the committee publish an annual report in accordance with the 2022 guidance, including:						
• compliance with the CIPFA Position Statement 2022	☐	☐	☐	☒	☐	
• results of the annual evaluation, development work undertaken and planned improvements	☐	☐	☐	☒	☐	
• how it has fulfilled its terms of reference and the key issues escalated in the year?	☐	☐	☐	☒	☐	

Good practice questions	Does not comply				Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	
Weighting of answers	0	1	2	3	5
Functions of the committee					
9 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?					
Governance arrangements	☐	☐	☐	☒	☐
Risk management arrangements	☐	☐	☐	☒	☐
Internal control arrangements, including: • financial management • value for money • ethics and standards • counter fraud and corruption	☐	☐	☐	☒	☐
Annual governance statement	☐	☐	☐	☐	☒
Financial reporting	☐	☐	☐	☒	☐
Assurance framework	☐	☐	☐	☐	☐
Internal audit	☐	☐	☐	☐	☐
External audit	☐	☐	☐	☐	☒
10 Over the last year, has adequate consideration been given to all core areas?	☐	☐	☐	☒	☐
11 Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	☐	☐	☐	☒	☐
12 Has the committee met privately with the external auditors and head of internal audit in the last year?	☐	☐	☐	☒	☐

Good practice questions	Does not comply Partially complies and extent of improvement needed*				Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	
Weighting of answers	0	1	2	3	5
Membership and support					
13 Has the committee been established in accordance with the 2022 guidance as follows?					
• Separation from executive	☐	☐	☐	☒	☐
• A size that is not unwieldy and avoids use of substitutes	☐	☐	☐	☒	☐
• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation	☐	☐	☒	☐	☐
14 Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	☐	☐	☐	☒	☐
15 Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?	☐	☐	☐	☒	☐
16 Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	☐	☐	☐	☒	☐
17 Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	☐	☐	☐	☒	☐
18 Is adequate secretariat and administrative support provided to the committee?	☐	☐	☐	☐	☒
19 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	☐	☐	☐	☒	☐
Effectiveness of the committee					
20 Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	☐	☐	☒	☐	☐
21 Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	☐	☐	☐	☐	☒
22 Are meetings effective with a good level of discussion and engagement from all the members?	☐	☐	☐	☒	☐
23 Has the committee maintained a non-political approach to discussions throughout?	☐	☐	☐	☐	☒

Evaluating the impact and effectiveness of the audit committee

An audit committee’s effectiveness should be judged by the contribution it makes to and the beneficial impact it has on the authority’s business. Since it is primarily an advisory body, it can be more difficult to identify how the audit committee has made a difference. Evidence of effectiveness will usually be characterised as ‘influence’, ‘persuasion’ and ‘support’. The improvement tool below

can be used to support a review of effectiveness. It identifies the broad areas where an effective audit committee will have impact.

The committee members conducted a self-assessment against the CIPFA evaluation framework. Four elected members and one co-opted member attended.

Figure 1: The influential audit committee



Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses and proposed actions
Promoting the principles of good governance and their application to decision making.	- Supporting the development of a local code of governance. - Providing a robust review of the AGS and the assurances underpinning it. - Supporting reviews/audits of governance arrangements. - Participating in self-assessments of governance arrangements. - Working with partner audit committees to review governance arrangements in partnerships.	- Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements. - Local arrangements for governance have been clearly set out in an up-to-date local code. - The authority's scrutiny arrangements are forward looking and constructive. - Appropriate governance arrangements established for all collaborations and arm's-length arrangements. - The head of internal audit's annual opinion on governance is satisfactory (or similar wording).	Strengths: - Increased stability in membership of committee and members gaining confidence in role. - Updated Code of Corporate Governance in May 2024. - Conducted annual assessment for 2023/24 against CIPFA Code and submitted this to Full Council. - Received quarterly updates on progress against AGS action plan. - More senior leadership involvement in committee, including Leader and Chief Executive attended in response to external auditor value for money assessment and resourcing of internal audit. - AGS updates now aligned to external audit recommendations and MHCLG Direction. - Sprint and full audit activity by internal audit in latter part of year. Weaknesses: - Lack of assurance data on partnerships. - No current cross working with other entities audit committees. - Lack of head of internal audit opinion for 2023/24. - Reports from former interim head of internal audit raising serious concerns about lack of independence and resourcing. - Council still reliant on interim resources in internal audit. Proposed actions: - Consider requiring annual assurance report from each wholly owned company. - Consider assurance reports from other entities where they deliver services on behalf of the Council eg. shared services, delegation of function, formal/statutory partnerships, joint committees. - Option for Chair of Corporate Improvement Scrutiny Committee to be invited to attend committee to be questioned and report on quality of scrutiny arrangements. - Option for annual joint scrutiny and audit committee meeting particularly focused on improvement and recovery plans.

Contributing to the development of an effective control environment.	• Encouraging ownership of the internal control framework by appropriate managers. • Actively monitoring the implementation of recommendations from auditors. • Raising significant concerns over controls with appropriate senior managers.	• The head of internal audit's annual opinion over internal control is that arrangements are satisfactory. • Assessments against control frameworks such as CIPFA's FM Code have been completed and a high level of compliance identified. • Control frameworks are in place and operating effectively for key control areas - for example, information security or procurement.	Strengths: • Senior officers from key services, including housing, finance and ICT, have reported and attended to respond to questions on outstanding internal audit actions. • Received reports flagging concerns about internal audit capacity and independence and Chief Executive attended committee to respond to those. Weaknesses: • Not received sufficient assurance data regarding procurement, for example are waivers published. • Delay and lack of auditing of accounts has meant the committee cannot rely on assurance from internal audit or external audit in these areas. Proposed actions: • Increased reporting on Finance Improvement Programme - focused on FM Code and TM Code. • Increased reporting on procurement - plans, including focus on Crown Commercial Framework. • Committee members to feel more confident in requesting additional information, including sign-posting to other member bodies to provide assurance. • Council to consider reporting on use of waivers for procurement activity for example as part of annual/bi-annual procurement plan reports.
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	• Reviewing risk management arrangements and their effectiveness, eg risk management maturity or benchmarking. • Monitoring improvements to risk management. • Reviewing accountability of risk owners for major/ strategic risks.	• A robust process for managing risk is evidenced by independent assurance from internal audit or external review.	Strengths: • Interim risk manager is experienced and made positive difference. • Seen a change in quality of reporting over a relatively short period of time, including increased transparency on risk reporting and mitigations. • Some evidence that risks and mitigating actions are changing over time, providing assurance that risks are being managed. Weaknesses: • Internal audit and external audit have not been able to give assurance in this area. • No external assurance on systems and strategy. • Still reliant on interim officer - changes are not yet systemic. Proposed actions: • Committee members to receive training to provide better understanding of systems and their role and to give them confidence to ask questions and agree key lines of enquiry.

			• Need to hold directors to account on risks in same way as have done for internal audit recommendations. • Need to receive report on new risk management framework.
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	• Reviewing the adequacy of the leadership team's assurance framework. • Specifying the committee's assurance needs, identifying gaps or overlaps in assurance. • Seeking to streamline assurance gathering and reporting. • Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit.	• The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies.	Strengths: • Receives quarterly reports on risk, internal audit and AGS actions. • Performance reporting taken to Cabinet quarterly and available to committee. • External auditor attends every committee meeting to provide support and advice. • Senior officers have attended committee to answer questions and provide assurance. • No evidence that officers are reluctant to share information or rely on technical information governance reasons not to share information. Weaknesses: • Committee does not have assurance data on adequacy of CLT and wider leadership assurance systems. • Not received assurance information on collaborations or partnerships. • Not received any assurance of risk management in external providers - linked to effective contract management (outstanding internal audit). Proposed actions: • Increased reporting on assurance on external arrangements, including collaborations and partnerships. • Internal audit to update on outcome from audit of contract management. • Committee to receive report on leadership assurance systems tested against LGA Improvement and Assurance Framework.

Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	• Reviewing the audit charter and functional reporting arrangements. • Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements. • Actively supporting the quality assurance and improvement programme of internal audit.	• Internal audit that is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment). • The head of internal audit and the organisation operate in accordance with the principles of the CIPFA Statement on the Role of the Head of Internal Audit (2019).	Strengths: • Committee did receive updates from internal audit, including concerns about resourcing and independence. • Late in the year, committee started to receive some information on audit activity and self-assessment. • Increased resources deployed to service. • Chief executive attended to give assurance about functional reporting and independence. Weaknesses: • Committee did not review audit charter in 2024/25. • Internal audit did not adhere to previously agreed internal audit plan or put in place alternative plan until late in year. • Committee did not have internal audit opinion for previous year and this year's opinion may be impacted by change in personnel. • No external assurance on internal audit. Proposed actions: • Internal audit plan and charter to be externally validated. • Assurance to be received that service is conforming to new GSIAS.
Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	• Reviewing how the governance arrangements support the achievement of sustainable outcomes. • Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place. • Reviewing the effectiveness of performance management arrangements.	• Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives. • The authority's arrangements to review and assess performance are satisfactory.	Strengths: • AGS action plan updates. • Code of Corporate Governance based on CIPFA / SOLACE code. • Update on plans for management assurance process to inform future AGS assessment. • Published improvement and recovery plans, including reporting to Full Council. • Addition of transformation programme actions to AGS action plan following receipt of Grant Thornton's recommendations. Weaknesses: • Concern that risk reporting may not be picking up risks on major projects. • No assurance data provided on governance for major projects. • No reporting or assurance on governance arrangements for new transformation programme, particularly bearing in mind criticisms of previous transformation programme. • Limited assurance provided on capital programme. • Limited assurance provided on use of grants.

			Proposed actions: • Report on governance arrangements for target operating model and wider improvement and recovery programme, including member oversight and any external assurance. • Considering reporting mechanism at member level on use of capital and capital programme, particularly exploring reasons behind underspends. • Consider assurance for grant funding and s.106 funds, including availability of grant registers and compliance with conditions.
Supporting the development of robust arrangements for ensuring value for money.	• Ensuring that assurance on value-for-money arrangements is included in the assurances received by the audit committee. • Considering how performance in value for money is evaluated as part of the AGS. • Following up issues raised by external audit in their value-for-money work.	• External audit's assessments of arrangements to support best value are satisfactory.	Strengths: • Received report from external auditors on value for money, including flagging lack of progress against previous recommendations, leading to improved reporting. • There is commonality between the issues flagged in the AGS, external auditor reports and commissioner reports, providing some assurance that the Council's self-assessment is accurate, albeit flagging significant issues. • Report setting out introduction of management assurance statements to improve annual governance assessment and link this to intended outcomes. Weaknesses: • The external auditor's report raised issues of serious concern, which had not all been previously reported as risks. • Lack of internal audit activity focused on value for money. Proposed action: • Seek assurance on value for money in future reports to committee. • Review AGS assessment and action plan for 2024/25 to ensure value for money is addressed and suitable actions included to respond to any concerns.

Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	• Reviewing arrangements against the standards set out in the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014). • Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks. • Assessing the effectiveness of ethical governance arrangements for both staff and governors.	• Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements	Strengths: • CAFT reports have been presented and annual report due to April meeting, including an operational plan. • Standards Committee has kept responsibility for monitoring ethical framework and received annual reports at March 2024 meeting. Weaknesses: • The committee has not received a formal assessment against the CIPFA 2014 Code. • No annual fraud risk assessment. Actions: • Training to be delivered to members on counter fraud risks. • Annual report to be presented on fraud risk assessment, including reference to any external assurance. • Counter fraud strategies and policies to be subject to review and results reported to committee.
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	• Working with key members/the PCC and chief constable to improve their understanding of the AGS and their contribution to it. • Improving how the authority discharges its responsibilities for public reporting - for example, better targeting the audience and use of plain English.	• The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality. • The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion.	Strengths: • AGS action plan contains section on information governance and partnership governance, including need to increase transparency. • Committee has carried out self-assessment and published an annual report. • AGS published in accordance with statutory timescales, albeit not in alignment with accounts. • AGS subject to robust evaluation and continuous improvement being made each year. • Update reports on reasons for delays in closing off accounts and learning from previous audits have been considered. Weaknesses: • Accounts not published or audited on time and have previously resulted in disclaimer of opinion. • Some reports are still overly technical and lengthy. Proposed actions: • Committee training on LGA Transparency Code. • Committee to consider reporting on FOI compliance and information governance, including adherence to transparency.

	• Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency. • Publishing an annual report from the committee.	• The authority has published its financial statements and AGS in accordance with statutory guidelines. • The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements.	• Committee members to raise issues if reports are not deemed to be written in plain English or members are struggling to identify key lines of enquiry from content.
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Training Programme for 2025/26

Date	Topic	Lead Officer
May/June 2025	Introduction to role of Audit and Corporate Governance Committee, including how to interrogate information and identify key lines of enquiry	Democratic services/Internal Audit/Finance
May/June 2025	AGS and Code of Corporate Governance	Legal/Internal Audit
July 2025	CIPFA FM Code and statements of accounts	Finance
July 2025	LGA Improvement and Assurance Framework	Legal/Strategy
September 2025	Local Government Finance, including revenue, ring-fenced budgets and capital	Finance
September 2025	Role of internal audit, including global standards	Internal Audit
September 2025	Local Government and Social Care Ombudsman and Housing Ombudsman	Strategy
October 2025	Role of external audit	External Audit
November 2025	Audit and Scrutiny - joint working	Democratic Services
December 2025	Counter fraud	CAFT
January 2026	Company governance	Legal/Finance
February 2026	Treasury management	Finance
April 2026	Committee self-assessment	Legal/Finance/Internal Audit

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