

## Appendix 1 - CORPORATE AUDIT COMMITTEE WORKPLAN – 2025/26

Date of meeting	Report title	Requirement & Purpose (TOR)
<i>5<sup>th</sup> February 2025</i>	<p>External Audit Progress Update</p> <p>Treasury Management Strategy - 2025/26 Consultation</p> <p>Internal Audit Plan - 2025/26 Consultation</p> <p>Risk Management Update - DSG/Safety Valve</p> <p>Annual Governance Statement Update</p>	<p>To Note – Oversight of work of External Audit</p> <p>To Recommend to Council/Cabinet – Oversight of Treasury Management (Financial Governance)</p> <p>To Note – Oversight of work of Internal Audit</p> <p>To Note – Update on Significant Issues &amp; Risk Management Arrangements</p> <p>To Note – Update on Significant Issues</p>
<i>30<sup>th</sup> April 2025</i>	<p>External Audit Plan for Council &amp; Avon Pension Fund 2024/25</p> <p>Accounting Policies Update – IFRS 16</p> <p>Internal Audit - Annual Report – Y/E 2024/25</p> <p>Internal Audit - Annual Plan – Y/E 2025/26</p> <p>Counter Fraud – Annual Report</p> <p>S106 Update - Risk Management Update Report</p> <p>Risk Management – Annual Update Report</p>	<p>To Approve – Oversight of work of External Audit</p> <p>To Review &amp; Approve – Overview of Financial Management Governance</p> <p>To Note – Oversight of work of Internal Audit</p> <p>To Approve – Oversight of work of Internal Audit</p> <p>To Note – Oversight of Counter-Fraud &amp; Corruption arrangements</p> <p>To Note – Oversight of Risk Management arrangements</p> <p>To Note – Oversight of Risk Management arrangements</p>

<p><i>24<sup>th</sup> September 2025</i></p>	<p>Annual Accounts 2024/25 – Briefing</p> <p>2024/25 Audit Findings Report - For Council &amp; Pension Fund (Approval of Accounts)</p> <p>Y/E 2024/25 External Audit Annual Report (Including VFM Assessment Report)</p> <p>Treasury Management Outturn Report – Y/E/ 2024/25</p> <p>Audit Committee Annual Report &amp; Review of Effectiveness 2024/25</p>	<p>To Note – Oversight of Financial Governance .</p> <p>To Approve – Oversight of work of External Audit, Financial Management and Financial Governance</p> <p>To Note – Oversight of work of External Audit, Financial Management, Financial Governance &amp; Risk Management</p> <p>To Note – Oversight of Treasury Management (Financial Governance)</p> <p>To Approve &amp; Recommend to Council – Report back to Council on delegation of responsibility</p>
<p><i>26<sup>th</sup> November 2025</i></p>	<p>ADL Accounts Y/E 2024/25 - Accounts Update</p> <p>S106 Progress Update Report</p> <p>Treasury Management 6 month update - 2025/26</p> <p>Internal Audit Update Report - 2025/26</p> <p>External Audit – Update Report</p> <p>Risk Management – Update Report</p>	<p>To Note – Oversight of Council Owned Companies</p> <p>To Note – Overview of Risk Management Arrangements</p> <p>To Note – Oversight of Treasury Management (Financial Governance)</p> <p>To Note – Oversight of work of Internal Audit .</p> <p>To Note – Oversight of work of External Audit</p> <p>To Note – Oversight of Risk Management Arrangements</p>
<p><i>11<sup>th</sup> February 2026</i></p>	<p>External Audit Progress Update</p> <p>Treasury Management Strategy - 2026/27 Consultation</p> <p>Internal Audit Plan - 2026/27 Consultation</p> <p>Risk Management Update – .</p> <p>Annual Governance Statement Update</p>	<p>To Note – Oversight of work of External Audit</p> <p>To Recommend to Council/Cabinet – Oversight of Treasury Management (Financial Govern'ce)</p> <p>To Note – Oversight of work of Internal Audit .</p> <p>To Note – Update on Risk Management Arrangements</p> <p>To Note – Update on Significant Issues</p>