Audit Committee Work Plan 2025/2026

Date of Meeting	Report Title
26 March 2025	• Internal Audit Plan • Internal Audit Charter and Strategy • Audit Committee Progress Report and Sector Update • Counter Fraud and Error Annual Plan • Consultation Response: Local audit reform - a strategy for overhauling the local audit system in England (to follow) • Audit Committee Self-Assessment (CIPFA Guidance) 2024-25: Agree Committee Responses • Audit Committee's draft Annual Report • Treasury Management Mid-Year Review 2024/25 Revisions • Audit Committee Workplan
28 May 2025	• Audit Committee Terms of Reference - to note • ~~Treasury Management Outturn~~ • Annual External Audit Plan (Grant Thornton) • Draft Annual Governance Statement 2024/25 • Strategic and Corporate Risk Report • Counter Fraud and Error Update • ~~Performance Update: Collection of Council Tax & Non-Domestic Rates~~ • Audit Committee Workplan
~~30 July~~ 8 September 2025	• Annual Audit Report (Internal Audit) • **Draft Annual Governance Statement 2024/25 (Updated)** • **2024/25 Draft Statement of Accounts** • **2024/25 Treasury Management Outturn** • Risk Assurance Report - Integrated Adult Social Care Services • Performance Update: Collection of Council Tax, Non-Domestic Rates & Corporate Debt • ~~Audit Committee Progress Report and Sector Update (Grant Thornton)~~ • Audit Committee Workplan

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29 October 2025	• 2025/26 Treasury Management Mid-Year Review • Audit Committee Progress Report and Sector Update (Grant Thornton) • 2024/25 Draft Statement of Accounts • Whistleblowing Complaints and HR Investigations (report to include a copy of the Whistleblowing Policy and details of the process when a Whistleblowing complaint is received) • Internal Audit Report and Management Action Plan on Counter Fraud (Risk Assessments) • Counter Fraud and Error - 6 monthly Update • Audit Committee Workplan • Strategic and Corporate Risk Report
21 January 2026	• Internal Audit - Half Year Report including the outcomes of the Follow Up on Areas Requiring Improvement • 2025/26 Treasury Management Strategy • 2024/25 Torbay Council Audit Findings Report (Grant Thornton) • 2024/25 Torbay Council Auditor’s Annual Report (Grant Thornton) • 2024/25 Statement of Accounts including Annual Governance Statement • Strategic and Corporate Risk Report (plus wholly owned companies risk update) • Audit Committee Progress Report and Sector Update (Grant Thornton) • RIPA Update • Council Subsidiaries – Governance & Finances Update • Audit Committee Workplan

Audit Committee Work Plan 2025/2026

25 March 2026	• Internal Audit Plan • Internal Audit Charter and Strategy • External Audit Annual Report • Counter Fraud and Error Annual Plan • Strategic and Corporate Risk Report • Audit Committee’s Annual Report 2025/2026 • Performance Update: Collection of Council Tax, Non-Domestic Rates & Corporate Debt • Audit Committee Workplan