Birmingham City Council

Report to Audit Committee

25th June 2025

Title:	**AUDIT COMMITTEE WORK PROGRAMME 2025/26**
Lead Member:	Councillor Rob Pocock, Cabinet Member for Transformation, Governance and HR
Relevant Overview and Scrutiny Committee:	Not Applicable
Has this report been shared with the relevant Overview and Scrutiny Committee Chair?	Not Applicable
Report Author:	Craig Price, Principal Group Auditor craig.price@birmingham.gov.uk
Authorised by:	Marie Rosenthal, Interim Monitoring Officer & City Solicitor marie.rosenthal@birmingham.gov.uk
Is this a Key Decision?	No Forward Plan Reference: Not Applicable
Reason(s) why not included on the Forward Plan and confirm who has authorised it to be considered:	Not Applicable
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	Not Applicable
Is this decision eligible for 'call in?'	Not Applicable
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	Not Applicable

Wards: Not Applicable

Does this report contain exempt or confidential information? No

1 EXECUTIVE SUMMARY

1.1 This report provides the annual work programme for the Audit Committee.

1.2 The work programme needs to be flexible and responsive to changing circumstance and will be reviewed and updated throughout the year.

2 COMMISSIONERS' REVIEW

2.1 Commissioners have no observations on the report.

3 RECOMMENDATIONS

That the Committee:

3.1 Considers and approves the work programme for 2025/26, Appendix A.

4 KEY INFORMATION

Context

4.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) identifies the purpose of an Audit Committee, in its Practical Guidance for Local Authorities and Police 2022 Edition, is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The Committee's 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.

4.2 In order to fulfil this purpose it is essential that the Committee has an agreed programme of work.

4.3 The work programme in Appendix A sets out the reports to be delivered to support the Committee in fulfilling its Terms of Reference, the assurances to be provided, together with proposed timings. The work programme needs to be flexible and responsive to changing circumstance and will be reviewed and updated throughout the year.

4.4 The work programme provides the opportunity for the Audit Committee to received regular Risk Management and Internal Audit updates. It also provides the ability for the Committee to seek assurance from Cabinet Members and Executive Directors on the management of key risks and the actions being taken against no and limited opinion Internal Audit reports.

4.5 The External Auditors, Grant Thornton, will need to confirm the timings of their reports as their work progresses throughout the year.

5 RISK MANAGEMENT

5.1 It is recommended best practice that audit committees set out a programme of work to help align its work and fulfil its Terms of Reference. An effective Audit Committee is an essential element of the Council's governance framework. The Committee has any important role in assuring the ongoing management of key risks and the operation of internal controls.

6 MEMBER ENGAGEMENT

Ward Councillor(s)

6.1 Not Applicable

Overview and Scrutiny

6.2 Not Applicable

Other

6.3 Not Applicable

7 IMPACT AND IMPLICATIONS

Finance and Best Value

7.1 There are no direct financial implications arising from the recommendations in this report. Where possible the work programme will be resourced from existing budget. Should the need arise to call on external resource or expertise, which could result in additional expenditure, these requirements will be identified and reported at the appropriate time. The programme of work includes important activities to support and provide assurance on financial control across Council activities.

Legal

7.2 The Accounts and Audit Regulations 2015 set out the governance, internal control, financial reporting, and audit requirements of a local authority. The Audit Committee supports the council in fulfilling these requirements.

Equalities

7.3 There are no equality implications from the subject of this report.

Procurement

7.4 There are no direct procurement implications arising from this report.

People Services

7.5 There are no direct staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

7.6 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

7.7 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

7.8 There are no other implications arising from the recommendations in this report.

8 APPENDICES

8.1 Appendix A – Audit Committee Work Programme - 2025/26.

9 BACKGROUND PAPERS

9.1 CIPFA, Practical Guidance for Local Authorities and Police 2022 Edition.