

Work Programme 2024/25 – Audit and Performance Committee

ROUND 1 24 June 2024		
Agenda item	Purpose	Responsible Officers
23/24 Year End Performance Report	To receive the performance updates at quarter 4 and indicate any areas where more information or clarification is required.	Mo Rahman (Performance)
Q4 Finance Monitor	To monitor the City Council's financial position including revenue forecast outturn, revenue expenditure including key risks and opportunities, capital expenditure and HRA revenue and capital expenditure and reserves.	Gerald Almeroth (Finance)
Review of Draft Statement of Accounts	To approve the draft 2023/24 statement of accounts and draft Annual Governance Statement subject to the public inspection period and the audit.	Gerald Almeroth (Finance)
External Auditor's Audit Plan	To note the external auditor's plan for completing the audit in order to be presented to the Committee on 25 November 2024.	Gerald Almeroth (Finance)
Internal Audit Annual Report	To note the Head of Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control environment and to consider whether there are any areas the Committee would like to explore further.	David Hughes Moira Mackie (Internal Audit)
Counter Fraud End of Year Report	To note the Counter Fraud 2023/24 End of Year report.	David Hughes Andy Hyatt (Corporate Anti-Fraud Service)
Annual Report of the Committee (for submission to Full Council)	To receive the Annual Opinion report on overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.	Report of the Chair
Matters Arising and Work Programme 2024/2025	To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2024/25.	Clare O'Keefe (Lead Policy and Scrutiny Advisor)

ROUND 2 5 September 2024		
Agenda item	Purpose	Responsible Officers
External Audit Certification of Claims and Returns Annual Audit 2022/23	To review the External Audit Certification of Claims and Returns Annual Audit 2022/23.	Martin Hinckley (Revenues and Benefits)
Q1 Performance Report	To receive the performance updates at quarter 1 and indicate any areas where more information or clarification is required.	Mo Rahman (Performance)
Q1 Finance Monitor	To monitor the City Council's financial position including revenue forecast outturn, revenue expenditure including key risks and opportunities, capital expenditure and HRA revenue and capital expenditure and reserves.	Gerald Almeroth (Finance)
Contract and Supplier Performance Report	To review a report on the Council's Contract and Supplier Performance.	Sarah Warman Ed Humphreys (Commercial Partnerships)
General Procurement Update	To update the Committee on the Council's Procurement service.	Sarah Warman Ed Humphreys (Commercial Partnerships)
Matters Arising and Work Programme 2024/2025	To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2024/25.	Clare O'Keefe (Lead Policy and Scrutiny Advisor)

ROUND 3 22 October 2024		
Agenda item	Purpose	Responsible Officers
Annual Corporate Complaints report	To consider the Corporate Complaints Annual Review.	Zoe Evans (Complaints and Customer Services)
Treasury Management Strategy Outturn 2022/2023	To note the annual treasury management final outturn 2021/22.	Gerald Almeroth (Finance) Phil Triggs (Treasury)
Treasury Management Strategy Mid-Year Review	To review the Treasury Management Mid-Year Strategy.	Phil Triggs (Treasury)
Internal Audit Progress Report	To oversee and monitor the success of the Audit Service in planning and delivering outcomes and establishing an effective and robust internal control framework.	David Hughes Moira Mackie (Internal Audit)

Mid-Year Counter Fraud Report	To oversee and monitor the success of the Counter Fraud Service.	David Hughes Andy Hyatt (Corporate Anti-Fraud Service)
Counter Fraud Policy Review 2022/23	To review and approve anti-fraud policies	David Hughes Andy Hyatt (Corporate Anti-Fraud Service)
Matters Arising and Work Programme 2024/2025	To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2024/25.	Clare O'Keefe (Lead Policy and Scrutiny Advisor)

ROUND 4 25 November 2024		
Agenda item	Purpose	Responsible Officers
Q2 Year End Performance Report	To receive the performance updates at quarter 2 and indicate any areas where more information or clarification is required.	Mo Rahman (Performance)
Q2 Finance Monitor	To monitor the City Council's financial position including revenue forecast outturn, revenue expenditure including key risks and opportunities, capital expenditure and HRA revenue and capital expenditure and reserves.	Gerald Almeroth (Finance)
Audited accounts and final Statement of Accounts	To receive and review the audited Statement of Accounts for the Council and the Pension Fund following a public inspection period of the accounts.	Gerald Almeroth (Finance) Phil Triggs (Treasury)
External Auditor's Annual Report	To review the External Auditor's Annual Report and management response to recommendations.	Gerald Almeroth (Finance)
Matters Arising and Work Programme 2024/2025	To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2024/25.	Clare O'Keefe (Lead Policy and Scrutiny Advisor)

ROUND 5 11 March 2025		
Agenda item	Purpose	Responsible Officers
Q3 Year End Performance Report	To receive the performance updates at quarter 3 and indicate any areas where more information or clarification is required.	Mo Rahman (Performance)
Q3 Finance Monitor	To monitor the City Council's financial position including revenue forecast outturn, revenue expenditure including key risks and opportunities, capital expenditure and HRA revenue and capital expenditure and reserves.	Gerald Almeroth (Finance)
External Audit Plan	To receive an overview of the planned scope and timing of the statutory audits of the City of Westminster and the Westminster Pension Fund.	Gerald Almeroth (Finance) Phil Triggs (Treasury)
Internal Audit Progress Report	To oversee and monitor the success of the Audit Service in planning and delivering outcomes and establishing an effective and robust internal control framework.	David Hughes Moira Mackie (Internal Audit)
Internal Audit Plan 2025/26	To review and comment on the draft audit plan for 2025/26.	David Hughes Moira Mackie (Internal Audit)
Ethical Standards report	To maintain an overview of the arrangements in place for maintaining high ethical standards throughout the City Council.	Parveen Akhtar/ Joyce Golder/ Claire Weeks/ Moira Mackie/ Andrew Hyatt
Matters Arising and Work Programme 2025/2026	To discuss any matters arising from the previous meeting, including new or unresolved matters and shape the Committee's work programme for the municipal year 2025/26.	Clare O'Keefe (Lead Policy and Scrutiny Advisor)

Unallocated:

Review of the Effectiveness of the Audit Committee	To consider the outcomes of the review and identify any areas for improvement.	David Hughes Moira Mackie (Internal Audit) Clare O'Keefe
Review of Internal Audit Strategy and Charter	To review and approve the Internal Audit Strategy and Charter once updated to ensure compliance with the new IIA Standards for Internal Audit which are effective from January 2025.	David Hughes Moira Mackie (Internal Audit)