



NORWICH
City Council

Committee Name: Audit
Committee Date: 10/03/2026
Report Title: Work Programme

Portfolio: Councillor Harper, Cabinet Member for Finance and Major Projects

Report from: Head of Legal and Governance (Monitoring Officer)

Wards: All Wards

OPEN PUBLIC ITEM

Purpose

This report sets out the committee's work programme to fulfil its terms of reference as set out in the council's constitution and agreed by council.

Recommendation:

It is recommended that the committee considers and agrees the work programme, and if further information is required.

Policy Framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council.

This report meets the corporate priority to ensure Norwich City Council is in good shape to serve the city.

Report Details

Introduction

1. In accordance with its terms of reference, which is part of the constitution, the committee should consider the proposed work programme, as set out below. The terms of reference meet the relevant regulatory requirements of the council for accounts and audit matters, including risk management, internal control and good governance.
2. The programme includes requests for further information agreed by the committee and reflects the actions identified as part of the committee's self-assessment.
3. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Work Programme 2024/25

4. The proposed work programme for 2024/25 is set out on the table attached to this report at **Appendix A**. The work programme comprises the standing agenda items and annual reports.
5. Additional items are placed on the work programme during the year either from officer discussion at committee or with the chair, including items that the officers consider relevant to the committee.
6. The work programme includes reports that have not yet been assigned to a particular meeting.

Training and development

7. All members of the committee have attended the "Effective Audit Committee" training facilitated by Ian Fifield. As part of the self-assessment exercise, members of the committee will be surveyed on their skills and training needs.
8. The chair attends meetings of the Chairs of Audit Committees Forum - Eastern Region and where appropriate information from these meetings will be shared with members of the committee.

Consultation

9. The committee will review the work programme and actions identified as part of the annual committee self-assessment exercise at each meeting.

Implications

Financial and Resources

Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan and Budget.

10. The service expenditure falls within the parameters of the annual budget agreed by the council.

Legal

11. There are no direct legal implications arising from this report; reviewing its work programme supports the audit committee in delivering its role effectively, operating in line with good practice identified by CIPFA, supported by MHCLG.

Statutory Considerations

Consideration	Details of any implications and proposed measures to address:
Equality and Diversity	None
Health, Social and Economic Impact	None
Crime and Disorder	None
Children and Adults Safeguarding	None
Environmental Impact	None

Risk Management

Risk	Consequence	Controls Required
Include operational, financial, compliance, security, legal, political or reputational risks to the council	There are no risk implications.	None Risk management reports feature in the programme.

Other Options Considered

12. There is no alternative. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Reasons for the decision/recommendation

13. As a result of the delivery of the work programme the committee will have assurance through audit conclusions and findings that internal controls, governance and risk management arrangements are working effectively or confirmation that there are plans in place to strengthen controls.

Background papers:

None

Appendices:

Appendix A – Work Programme 2025/2026

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Appendix A – Audit Committee Work Programme 2025/2026

Topic	Purpose	Lead Officer
17th June 2025		
Corporate Risk Register – Summary	To provide an update on the council's risk register.	Interim Chief Finance Officer
Risk Management Policies and Strategies	To approve the risk policies and strategy to establish the council's risk management arrangements.	Interim Chief Finance Officer
Anti-Fraud and Corruption, Whistleblowing and Anti-Money Laundering Policies	To approve the three main policies to establish the council's anti-fraud and corruption arrangements.	Head of Finance
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
24th September 2025		
Progress Report on Internal Audit Activity 24/25	To review the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2024/25.	Head of Internal Audit
Annual External Audit Plan 2024/25 - addendum	To present an addendum to the Annual External Audit Plan 2024/25.	Interim Chief Finance Officer
Annual Report of the Audit Committee 2024/25	To present the Annual Report of the Audit Committee 2024-25 to the committee for comment.	Head of Legal and Governance
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
21st October 2025		
Annual External Audit Plan 2024/25 - addendum	To present an addendum to the Annual External Audit Plan 2024/25.	Interim Chief Finance Officer
Internal Audit Annual Report and Opinion, 2024-25	To conclude on internal audit activity undertaken during 24/25 and provide an annual opinion concerning the Council's framework of governance, risk management and control.	Head of Internal Audit
Corporate Risk Register – Quarter 1	To provide an update on the council's risk register.	Interim Chief Finance Officer
Draft Annual Governance Statement	To provide an opportunity for the Audit Committee to review the draft Annual Governance Statement for 24-25.	Interim Chief Finance Officer

Work Programme	To review and update the committee's work Programme.	Head of Legal and Governance
23rd February 2026		
Internal Audit Progress Report 25/26	To review the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2025/26.	Head of Internal Audit
Annual Governance Statement, 2024-25	To provide opportunity to review the AGS.	Interim Chief Finance Officer
Statement of accounting policies 25-26	To provide members with the opportunity to comment on the draft accounting policies.	Interim Chief Finance Officer
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
10th March 2026		
Statement of Accounts, 2024-25	To present the Audit Results schedule for 2024-25 Statement of Accounts.	Interim Chief Finance Officer
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance

Training session on Internal Audit Standards – 10th March, on the close of the formal Committee meeting.

Audit and Risk Universe and Audit Committee Self-Assessment – TBC.

To be scheduled:

- Review of Audit Committee Terms of Reference.
- Code of Corporate Governance.