

#### 4. Referrals from other Committees

4.1 Any referrals sent to this Committee by Council, including any public questions, petitions and motions, or other committees since the last meeting are listed here, with commentary and a proposed course of action, as appropriate:

Issue	
Referred from	
<i>Details</i>	
<i>Commentary/ Action Proposed</i>	

#### 5. Proposed additions and amendments to the work programme since the last meeting:

Item	Proposed Date	Note
2023/24 Value for Money Risk Assessment	21 November 2024	Deferred from 17 October to 21 November

#### 6. Audit & Standards Committee Work Programme for municipal year 2024/25:

Date	Item	Author
<b>25 April 2024</b>		
	Compliance to International Auditing Standards	Philip Gregory (Director of Finance and Commercial Services)
	ICO recommendations progress update	Sarah Green (Senior Information Management Officer)
	Statement of Accounts 2022/23 (Unaudited)	Philip Gregory (Director of Finance and Commercial Services)
	Introduction and Audit Plan	KPMG (External Auditor)
	Auditors Annual Report	External Auditor (EY)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>20 June 2024</b>		
	Internal Audit Tactical Plan 24/25	Linda Hunter (Senior Finance Manager)

Audit and Standards Work Programme 2024-25- Working Copy

	Statement of Accounts 2023/24 (Unaudited)	Philip Gregory (Director of Finance and Commercial Services)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
<b>25 July 2024 (meeting did not take place)</b>		
	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Role of the Audit Committee and Training	Clair Sharratt (Senior Finance Manager)
	Value For Money – 2022/23	External Auditor (EY)
	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>19 September 2024</b>		
	Role of the Audit Committee and Training	Clair Sharratt (Senior Finance Manager)
	Value For Money – 2022/23	External Auditor (EY)
	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Interim Standards Complaints Report (Half Yearly)	David Hollis (General Counsel/Monitoring Officer) / Sarah Hyde (Democratic Services Team Manager)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>17 October 2024</b>		
	Information Management Annual Report & ICO Audit	Sarah Green (Senior Information Management Officer)
	Annual Internal Audit Report	Linda Hunter (Senior Finance Manager)
	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)
	Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>October/November 2024</b>		

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Audit Training	External Facilitator (TBC)
<b>21 November 2024</b>	
Annual Governance Statement 2022/23	David Hollis (General Counsel/Monitoring Officer)
Report of those Charged with Governance (ISA 260)	External Auditor (EY)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>9 January 2025</b>	
Review of Members' Code of Conduct and Complaints Procedure	David Hollis (General Counsel/Monitoring Officer)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>6 February 2025</b>	
Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
Annual Governance Statement	David Hollis (General Counsel/Monitoring Officer)
Statement of Accounts 2023/24 (Audited)	Philip Gregory (Director of Finance and Commercial Services)
Report of those Charged with Governance (ISA 260)	External Auditor (KPMG)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
<b>27 March 2025</b>	
Annual Standards Report	David Hollis (General Counsel/Monitoring Officer)
Formal Response to Audit (ISA 260) Recommendations	Philip Gregory (Director of Finance and Commercial Services)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>24 April 2025</b>	
Internal Audit Plan 2025/26	Linda Hunter (Senior Finance Manager)
Compliance to International Auditing Standards	Philip Gregory (Director of Finance and Commercial Services)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>June 2025</b>	

## Audit and Standards Work Programme 2024-25- Working Copy

Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)
Statement of Accounts 2024/25 (Unaudited)	Philip Gregory (Director of Finance and Commercial Services)
Work Programme	David Hollis (General Counsel/Monitoring Officer)
<b>October/ November 2025</b>	
Audit Training	External Facilitator (TBC)

### **IMPORTANT INFORMATION FOR REPORT WRITERS**

The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Sheffield City Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee also cover Standards and is primarily responsible for promoting and maintaining high standards of conduct by councillors, independent members, and co-opted members. It is responsible for advising and arranging relevant training for members relating to the requirements of the code of conduct for councillors. The Committee also monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

The Committee is not an operational committee, so is not focussed on the day to day running of your service. However, its focus is on risk management and governance, so it will want to understand how you manage your key risks, and how you are responding to new challenges and developments. In particular the Committee will be interested in the progress on implementing agreed recommendations from inspection and audit reports, and will want to review your services' outputs and actions in response. You can expect some challenge if deadlines for implementing agreed actions have been missed. Please ensure

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breakdowns of information are included in your report, as the Committee is interested in the key facts and figures behind areas.

Most Audit and Standards papers are public documents, so use everyday language, and use plain English, don't use acronyms, or jargon and explain any technical terms. Assume the reader knows little about your subject.

Think about how the paper will be interpreted by those who read it including the media.

Use standard format - don't subvert it.

**Ensure** – You convey the key message in the first paragraph not the last.

The report should include –

- **Summary**
- **Recommendation (s)**
- **Introduction**
- **Background**
- **Main body of the report (in. legal, financial and all other relevant implications)**

**(report templates are available from Democratic Services)**

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