South Tyneside Council

Audit Committee Work programme 2026/27

This document has been classified as: Not Protectively Marked
John Gettins, Head of Assurance & Risk
Audit Committee – 20 July 2026

Report to Audit Committee

Cabinet Portfolio/Lead Member: Councillor Susan Sybenga, Deputy Leader and Lead Member Finance and Resources

Report of John Gettins, Head of Assurance and Risk

Subject: Audit Committee Work Programme 2026/27

Date: 20 July 2026

Wards affected: All

Council ambitions: No direct impact on ambitions. However, effective governance, risk management and internal controls underpins all activity contributing towards delivering all of our ambitions.

Does the report and any appendices contain information which has been identified as confidential or exempt?

- No, this report does not contain information identified as confidential or exempt.

Purpose of Report

1. This report provides Audit Committee with an outline work programme for 2026/27.

Background Information

2. The terms of reference for Audit Committee are fully detailed within the Council's Constitution (see section 9.11), duties include

   - Reviewing and approve the Internal Audit Charter.
   - Approval of the risk based 3-Year Strategic Internal Plan and Annual Internal Audit Plan.
   - Reviewing and monitoring Internal Audit performance.
   - Considering the Internal Audit Annual report
   - Receive updates in respect of the Council's risk management arrangements including the Risk Management Framework and Strategic Risk Register.
   - Reviewing the Annual Governance Statement
   - Reviewing and consider the Council's Financial Statements.
   - Receiving regular finance reports on the Council's budget position

Main issues and Options to be Considered

3. The work programme, attached at Appendix 1, sets out the issues, reports and information to be considered at each meeting to support Committee in discharging their responsibilities under the Constitution

Implications

4. There are no implications arising directly from the presentation of this report and the report supports Audit Committee to fulfil its terms of reference.

Financial and Resources

5. There are no financial or resource implications arising directly from this report.

Legal and Governance

6. There are no direct legal implications arising from this report. However, it does support the Council in meeting a range of its legislative requirement obligations as follows:

   - Section 151 of the Local Government Act 1972. The S151 Officer is responsible for ensuring the Council make arrangements for the proper administration of their financial affairs. CIPFA has defined 'proper administration' in that it should include 'compliance with the statutory requirements for accounting and internal audit'.

- The Accounts and Audit Regulations (England) 2015 require 'A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.
- Global Internal Audit Standards (GIAS), the mandatory standards with which every Internal Audit provider delivering services in local government is required to comply.

7. There are no direct governance implications arising from this report. However, audit activity throughout the year contributes towards the Internal Audit Annual Report and Opinion which informs the Council's Annual Governance Statement. .

Risk

8. There are no direct risk and opportunity implications arising directly from this report.

Equality and Diversity and Community

9. There are no significant equality, diversity, community and integration implications arising from the proposed recommendations in this report.

Environmental and Sustainability

10. There are no significant environmental and sustainability implications arising from the proposed recommendations in this report.

Council Ambitions, Policies, Strategies and Plans

11. No direct impact on Ambitions, Policies, Strategies and Plans, however, effective governance, risk management and internal controls underpins all activity contributing towards delivering all of ambitions.

Consultation and Engagement

12. There has been no consultation or engagement around this report. Internal Audit is an independent assurance function and provides management with an independent and objective opinion on the effectiveness of governance, risk management and internal controls.

Recommendations

13. It is recommended that the Audit Committee:

- Note and comment upon the work programme at Appendix 1

Reasons for Recommendations

14. The recommendation is made to support Committee in discharging their responsibilities under the Constitution.

List of Appendices

Appendix 1 – Audit Committee Work Plan 2025/26

Appendix 1 - Audit Committee Work Programme 2026/27

	Jul-26	Sep-26	Nov-26	Mar-26
External Audit				
External Audit Planning Report - Council and Tyne and Wear Pension Fund (2025/26 accounts)	✓			
Audit Results Report - Council and Tyne and Wear Pension Fund (2025/26 accounts)			✓	
Annual Audit Letter - Council and Tyne and Wear Pension Fund (2025/26 accounts)			✓	
Grant Certification Report 2025/26				✓
Sector Update		✓		✓
Finance				
Budget updates			✓	✓
Update on 2025/26 Accounts	✓	✓		
Final Statement of Accounts (2025/26)			✓	
Internal Audit				
Annual Internal Audit Plan (2026/27)	✓			✓
Internal Audit Annual Report (2024/25)	✓			
Internal Audit Progress Report including updates on implementation of audit recommendations and fraud work and any significant changes to Annual Internal Audit Plan		✓	✓	✓
Update on Councils Strategic / Corporate Risk Register / Review of Councils Risk Management Framework	✓		✓	
Internal Audit Charter			✓	
Update on Global Internal Audit Standards			✓	
Corporate Governance				
Annual Governance Statement (2025/26)	✓			
Counter Fraud Strategy / Annual fraud report			✓	

Appendix 1 - Audit Committee Work Programme 2026/27

General				
Audit Committee Work Programme	✓			
Member Training and Development	✓	✓	✓	✓
Chair’s Annual Report to Council			✓	
Committee Effectiveness (self-assessment)				✓

Audit Committee Work Programme 2026/27

The following is a list of the background papers (excluding exempt papers) relied upon in the preparation of the above report:

Background Paper	File Ref:	File Location