

**WEST BERKSHIRE COUNCIL  
AUDIT & RISK COMMITTEE WORK PROGRAMME**

Meeting Date	Item	Purpose	Lead Officer	Report likely to be considered in private (i.e., it contains confidential or exempt information)
23 Jun 2026	Internal Audit Draft Plan: 2026/27	The Public Sector Internal Audit Standards (PSIAS) require the Council's Audit Plan and Internal Audit Charter to be approved by those charged with governance within the Council. The purpose of this report is to set out a risk-based plan of work for Internal Audit (IA) that will provide assurance to the Audit and Risk Committee on the operation of the Council's governance, risk management and internal control frameworks, and support the Committee's review of the Council's Annual Governance Statement.	Julie Gillhespey	Open
23 Jun 2026	Annual Internal Audit Assurance Report: 2025/26	The Public Sector Internal Audit Standards (PSIAS) require the Audit Manager to make a formal annual report to those charged with governance within the Council. The report is required to include an opinion on the effectiveness of the Council's governance, risk management and internal control frameworks, which in turn supports the Council's Annual Governance Statement.	Julie Gillhespey	Open
23 Jun 2026	Constitution Update	To receive proposed Constitution updates and, if acceptable, to recommend them to Council for adoption.	Nicola Thomas	Open
23 Jun 2026	Strategic Risk Register: Q4 2025/26	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Beatriz Teixeira	Part Exempt
28 Jul 2026	External Audit Plan: 2025/26	To provide the Committee with an opportunity to review the planned audit approach and scope for the 2025/26 external audit.	Duncan Laird, Jess Townsend (KPMG)	Open

29 Jul 2026	Annual Governance Statement: 2025/26	The Annual Governance Statement (AGS) summarises the key governance issues for the Council and the action plan to address these. The AGS is required to be approved by those charged with governance, the Audit and Risk Committee at West Berkshire, under the Accounts and Audit Regulations 2015. The AGS will form part of the Council's financial statements and will be considered by the Council's external auditors, KPMG, as part of their annual audit for 2025-26.	Sarah Clarke	Open
28 Jul 2026	Annual Treasury Management Report 2025/26	This Authority is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the prudential/treasury indicators for 2025/26. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code).	Chris Dagnall	Open
29 Sep 2026	Internal Audit Update Report: Q1 2026/27	To update the Committee on the status of Internal Audit work as at the end of Quarter One 2026/27.	Julie Gillhespey	Open
29 Sep 2026	Draft Financial Statements 2025/26 Highlights and Going Concern Assessment	This report is to inform Members of the key highlights within the Council's draft/unaudited 2025/26 financial statements and summarise management's assessment of the Council's ability to operate as a going concern	Chris Dagnall	Open
29 Sep 2026	Strategic Risk Register Q1: 2026/27	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Beatriz Teixeira	Part Exempt
17 Nov 2026	Strategic Risk Register: Q2 2026/27	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Beatriz Teixeira	Part Exempt
26 Jan 2027	Internal Audit Update Report: Q2 2026/27	To update the Committee on the status of Internal Audit work as at the end of Quarter Two 2026/27.	Julie Gillhespey	Open
26 Jan 2027	Risk Management Strategy 2027-2030	The Risk Management Strategy sets out the overarching framework for managing risk at the Council, the Council's risk appetite and the risk management objectives for the next three years.	Martyn Sargeant, Beatriz Teixeira	Open

26 Jan 2027	Financial Year 2026/27 Mid-Year Treasury Report	The report details the changes in the elements that contribute to the overall performance of the treasury activities and what the impacts of those changes are expected to be, along with the results for the half-year to September 2026.	Chris Dagnall	Open
08 Mar 2027	Internal Audit Update Report: Q3 2026/27	To update the Committee on the status of Internal Audit work as at the end of Quarter Three 2026/27.	Julie Gillhespey	Open
08 Mar 2027	Internal Audit Draft Plan: 2027/28	The Public Sector Internal Audit Standards (PSIAS) require the Council's Audit Plan and Internal Audit Charter to be approved by those charged with governance within the Council. The purpose of this report is to set out a risk-based plan of work for Internal Audit (IA) that will provide assurance to the Audit and Risk Committee on the operation of the Council's governance, risk management and internal control frameworks, and support the Committee's review of the Council's Annual Governance Statement.	Julie Gillhespey	Open
08 Mar 2027	Strategic Risk Register: Q3 2026/27	To highlight the corporate risks that need to be considered by the Audit and Risk Committee and to outline the actions taken to mitigate those risks.	Martyn Sargeant, Beatriz Teixeira	Part Exempt

Last Update: 10 Jun 2026