AUDIT COMMITTEE WORK PROGRAMME 2026

Statutory Function		Expected Meeting to Address
1. Review of financial and budgetary reporting practices and procedures	Review procedures in place for financial & budgetary reporting and discuss how these operate in practice with Management and Internal Audit	December 2026
	Review annual budget	December 2026
2. Foster the development of best practice in the performance of the internal audit function	Review & approve Annual Internal Audit Plan	December 2026
	Review of internal audit reports	Each meeting
	Review process for monitoring implementation of IA recommendations	Each meeting
	Review IA charter	February 2026
	Review the Internal Audit function in terms of resourcing / training / standards with the Head of Internal Audit	Each meeting
3. Review audited financial statement, auditor's reports and assess actions taken by Chief Executive in response to audit findings and issue report to Council on committee's findings	Review audited AFS, auditor's report and management letter	October 2026
	Review management's response and proposed actions in response to auditor's findings	Each meeting
	Meet at least annually with local government auditor	October 2026
	Issue annual report to Council on the committees findings following consideration of the audited AFS, auditor's report and management response	November 2026 Council meeting
4. Assess and promote efficiency and value for money with respect to SDCC's performance of its functions	Review Management's comparisons of SDCC to national service indicator reports where appropriate	December 2026
	Review findings and recommendations of NOAC and the Chief Executive's response to these	December 2026
	Review Management's comparison of SDCC to local government audit service value for money reports where appropriate	Each meeting as relevant
	Review Management's arrangements for assessing VFM across functional areas	December 2026
	Review SDCC Annual Report	June 2026
5. Review systems operated for the management of risks	Review Risk Management policy	December 2026
	Review reporting on principal risks	Various meetings through Senior Management attendance
6. Preparation of Audit Committee annual report	Prepare and present the AC annual report to Council within 3 months following the calendar year end	February 2026 for Audit Committee and March 2026 for Council
	Annual review of Audit Committee effectiveness	December 2026
7. Any other function	The committee will carry out any other actions which they deem necessary to discharge its functions	Ongoing