AUDIT AND RISK MANAGEMENT COMMITTEE

TUESDAY, 27TH OCTOBER 2026

REPORT TITLE:	**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME**
REPORT OF:	**DIRECTOR OF CORPORATE SERVICES**

REPORT SUMMARY

The Audit and Risk Management Committee programme of work includes all reports of a statutory and legislative nature and reports which are required to be reported to public sector audit committees during the municipal year for compliance with the Public Sector Internal Audit Standards.

This report provides the Committee with an opportunity to plan and review its work programme for the forthcoming the municipal year. The work programme for the Audit and Risk Management Committee is attached as Appendix 1 to this report.

RECOMMENDATION

The Audit and Risk Management Committee is recommended to note and comment on the proposed Audit and Risk Management Committee work programme.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

1.1 To ensure Members of the Audit and Risk Management Committee have the opportunity to contribute to the delivery of the annual work programme.

2.0 OTHER OPTIONS CONSIDERED

2.1 A number of workplan formats were explored, with the current framework open to amendment to match the requirements of the Committee.

3.0 BACKGROUND INFORMATION

3.1 The work programme should include all reports of a statutory and legislative nature and reports which are required to be reported to public sector audit committees during the municipal year for compliance with the Public Sector Internal Audit Standards.

Terms of Reference

The Audit and Risk Management Committee is a key component of Wirral Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards. The Committee provides independent assurance on the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment, and to oversee the financial reporting process. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Audit and Risk Management Committee is charged by full Council to:-

(a) Governance

(i) Consider the Annual Governance Statement, and be satisfied that this statement is comprehensive, properly reflects the risk and internal control environment, including the system of internal audit, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control, and includes an agreed action plan for improvements where necessary.

(b) Internal Audit and Internal Control

(i) With Chief Officers, to provide proactive leadership and direction on audit governance issues and champion audit and internal control throughout the Council.

(ii) Consider annually the effectiveness of the system of internal audit including Internal Audit Charter, Strategy, Plan of work and

performance and that those arrangements are compliant with all applicable statutes and regulations, including the Public Sector Internal Audit Standards and Local Government Application Note.

(iii) Consider the Head of Internal Audit's annual report and a summary of internal audit activity which include an opinion on the adequacy and effectiveness of the Council's internal controls including risk management, any corporately significant issues arising, and receive assurance that action has been taken as necessary.

(iv) Consider regular summary reports on the work of internal audit including key findings, issues of concern and actions in hand as a result of internal audit activity.

(v) Consider reports showing progress against the audit plan and proposed amendments to the audit plan.

(vi) Ensure there are effective relationships between internal audit and external audit, inspection agencies and other relevant bodies and that the value of the audit process is actively promoted.

(c) Risk Management & Control

(i) Provide proactive leadership and direction on risk management governance issues and champion risk management throughout the Council and ensure that the Full Council is kept sufficiently informed to enable it to approve the Council's Risk Management Policy and Framework and that proper insurance exists where appropriate.

(ii) Consider the effectiveness of the system of risk management arrangements.

(iii) Consider an annual report and quarterly reports with respect to risk management including, an opinion on the adequacy and effectiveness of the Council's risk management, any corporately significant issues arising, and receive assurance that action has been taken as necessary.

(iv) Receive assurances that action is being taken on risk related issues identified by both internal and external auditors and other inspectors.

(v) Independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk.

(vi) Report to full Council as appropriate.

(d) Anti-Fraud and Corruption

Provide proactive leadership and direction on Anti-Fraud and Corruption and champion Anti-Fraud and Corruption throughout the Council.

Consider the effectiveness of the Council's anti-fraud and corruption arrangements.

Consider an annual report and other such reports, including an annual plan on activity with respect to Anti-Fraud and Corruption performance and receive assurances that action is being taken where necessary.

To be appraised of any steps arising from Whistleblowing investigations and to ensure appropriate actions are being taken and reported.

(e) Annual Statement of Accounts

Consider the external auditor's reports and opinions, relevant requirements of the International Standards on Auditing and any other reports to members with respect to the Accounts, including the Merseyside Pension Fund and approve the Accounts on behalf of the Council and report required actions to the Council. Monitor management action in response to issues raised by the external auditor.

Consider the External Auditors Annual Governance Report and approve the Letter of Representation with respect to the Accounts and endorse the action plan contained in this Report.

4.0 FINANCIAL IMPLICATIONS

4.1 This report is for information and planning purposes only, therefore there are no direct financial implication arising. However, there may be financial implications arising as a result of work programme items.

5.0 LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from this report. However, there may be legal implications arising as a result of work programme items.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no direct implications to Staffing, ICT or Assets.

7.0 RELEVANT RISKS

7.1 The Committee's ability to undertake its responsibilities may be compromised if it does not have the opportunity to review its work across the municipal year.

8.0 ENGAGEMENT/CONSULTATION

8.1 Not applicable.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.

9.2 This report is for information to Members and there are no direct equality implications.

10.0 ENVIRONMENT, BIODERSITY AND CLIMATE IMPLICATIONS

10.1 This report is for information to Members and there are no direct environment, biodiversity and climate implications.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 This report is for information to Members and there are no direct community wealth implications.

12.0 CRIME AND DISORDER IMPLICATIONS

12.1 This report is for information to Members and there are no direct crime and disorder implications.

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APPENDICES

Appendix 1: Audit and Risk Management Committee Work Plan

BACKGROUND PAPERS

Wirral Council Constitution

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Standing Item	