

**Forestry Commission Audit & Risk Assurance Committee
13 March 2025**

Agenda Item 11

ARAC 22/25

FC ARAC CORE PROGRAMME	Spring - MS Teams	Summer – Bristol Office	Autumn - MS Teams	Winter – Bristol Office
	13/03/25	24/06/25	23/09/25	15/12/25
External Audit				
Update on progress for accounts and Governance Statements against schedule	X			
Review final annual report and accounts		FC & FR	FE	
Consider external audit findings and opinion		X		
Agree the ARAC Chair annual report to the Boards and Accounting Officers	X			
Review external audit process for coming year			X	
Review the external audit plan for coming year				X
Internal Audit				
Review progress from internal audit	X	X	X	X
Consider the internal audit strategy and work plan internal audit charter and MOU for the forthcoming financial year	X			
Consider internal audit annual report and opinion		X		
Risk & Governance				
Full review of FC Risk Register & Horizon Scanning	X	X	X	X
Review of Board Risk Registers	FR		FE	FS
Data Protection – Current Issues	X	X	X	X
Review ARAC TOR against HMT guidance			X	
Consider ARACs effectiveness against HMT checklist **				X
Review of functional standards (risk-based approach)	X			
Fraud and Whistleblowing *	X		X	
Security		X		X

* Active whistle-blowing and detected fraud cases will be flagged with ARAC Chair.

** To be covered in the ARAC away day