

## GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2015/16

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
<b>24 September 2015</b>	ISA 260 Report 14/15	External Audit	Mandatory report to those charged with Governance	Annual
	Internal Audit – Audit Plan Progress Report	Internal Audit	To update Committee on progress of the plan Not mandatory, but part of Governance role.	Quarterly
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements, and approval of the audited 14/15 financial statements	Section 151 Officer	Mandatory – approval required	Annual
	Risk Management Update Report (report by exception)	Chris Dean	Part of Governance role – not mandatory	To each meeting
<b>Early to mid December 2015</b>	Special meeting – HRA Draft Estimates and Business Plan	Section 151 Officer	Delegated duty to review HRA Estimates Not a statutory requirement.	Annual
<b>3 December 2015</b>	SHDC Annual Audit Letter 2014/15	External Audit	Mandatory/Constitutional requirement To approve audit fees	Annually
	KPMG – Audit Plan progress report	External Audit	To update Committee on progress. Not mandatory, but part of Governance role.	Quarterly

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	Internal Audit – Audit Plan Progress Report	Internal Audit	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly
	Mid Term Treasury Report 15/16	Section 151 Officer	To comply with Treasury Management Strategy, reporting requirements.	Half Yearly
	Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 16/17	Section 151 Officer	Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators.	Annual
	Governance and Audit Committee Self Assessment	Finance Manager	For confirmation. Good practice.	Annual
	Risk Management Update Report (report by exception)	Chris Dean	Part of Governance role – not mandatory	To each meeting
<b>3 March 2016</b>	Audit Plan	External Audit	External Audit Plan – Mandatory Approval	Annual
	Grant Claims 2014/15	External Audit	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	KPMG – Audit Plan progress report	External Audit	To update Committee on progress. Not mandatory, but part of Governance role.	Quarterly

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	Internal Audit – Audit Plan Progress Report	Internal Audit	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly
	Internal Audit Plan (plan for the year ahead)	Internal Audit	Annual Internal Audit Workplan – Mandatory Approval	Annual
	Audit Mandatory Enquiries	Section 151 Officer	To confirm the response of the external audit mandatory enquiries. External auditors are required to obtain an understanding on how those charged with governance exercise oversight of management’s processes in relation to fraud, laws and regulations and going concerns. Good Practice	Annual
	Risk Management Update Report (report by exception)	Chris Dean	Part of Governance role – not mandatory	To each meeting
At the end of each municipal year, liaise with S151 Officer to programme regular items in the Work Programme for the next year				