

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2016/17

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
26 May 2016	External Audit - Progress report	External Audit	To update Committee on progress. Not mandatory, but part of Governance role.	To each meeting where no full report provided.
	Annual Report (report on the past year) 2015-16	Internal Audit (Lincolnshire Audit)	Internal audit opinion to support draft Annual Governance Statement Mandatory	Annual
	15/16 Un-audited Financial Statement – Progress Report	Section 151 Officer	Likely out turn and next steps for information. Format to be agreed.	Annual
	Local Council Tax Support Scheme – information report outlining the levels of mandatory and discretionary discounts)	Section 151 Officer	Information requested at last meeting.	One-off item
	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
28 July 2016	External Audit - Progress report	External Audit	To update Committee on progress. Not mandatory, but part of Governance role.	To each meeting where no full report provided.
	Internal Audit – Audit Plan Progress Report (Quarter 1)	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly/To each meeting.
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy	Annual

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			Mandatory	
	Draft Annual Governance Statement 15-16	Section 151 Officer	Approval Mandatory	Annual
	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
15 September 2016	ISO 260 Report 15/16 (previously know as Annual Governance report)	External Audit	Mandatory report to those charged with Governance	Annual
	Internal Audit – Audit Plan Progress Report (Quarter 2)	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan Not mandatory, but part of Governance role.	Quarterly/To each meeting
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements, and approval of the audited 15/16 financial statements	Section 151 Officer	Mandatory – approval required	Annual
	Fraud Report 2015-16	Section 151 Officer	Part of Governance role – not mandatory	Annual
	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
15 December 2016	SHDC Annual Audit Letter 2015/16	External Audit	Mandatory/Constitutional requirement To approve audit fees	Annually
	Internal Audit – Audit Plan Progress Report (Quarter 3) ELDC Internal Audit Manager to attend for Q3 or Q4 report – to be confirmed	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly/To each meeting
	Update on the progress of agreed audit recommendations and whether management have implemented these as expected.	Internal Audit (Eastern Internal Audit Services)	To update on progress of audit recommendations. For information/Good practice	Twice yearly December and May/June
	Mid Term Treasury Report 16/17	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 17/18	Section 151 Officer	Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators.	Annual
	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
23 February 2017	Audit Plan	External Audit	External Audit Plan – Mandatory Approval	Annual

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
	Grant Claims 2015/16	External Audit	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report (Quarter 4) ELDC Internal Audit Manager to attend for Q3 or Q4 report – to be confirmed	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly/To each meeting
	Internal Audit Plan (plan for the year ahead)	Internal Audit	Annual Internal Audit Workplan – Mandatory Approval	Annual
	Audit Mandatory Inquiries	Section 151 Officer	To confirm the response of the external audit mandatory inquiries. 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
	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting

Item to be added twice yearly to Work Programme in December and May/June (as part of the year end reporting) – Update on the progress of agreed audit recommendations and whether management have implemented these as expected. Report from Internal Audit.