

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

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
15 September 2016	ISA 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
	Appointment of External Auditors	Internal Audit (Eastern Internal Audit Services)	To agree a new system for the appointment of external auditors	
	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
	Annual Treasury Management Review – update re investments and risk levels	Section 151 Officer	To detail where monies are invested and levels of risk – Status to be reported on to Council until 31 March 2017.	
	Collectability review – To consider what the Authority addresses debt, and the current position	Section 151 Officer	Good practice Requested at 26 May 2016 meeting.	Annual
	Local Council Tax Support Scheme 2017/18 – further report to provide more detail on the options available.	Section 151 Officer	More information requested following consideration of original report at meeting 28 July 2016.	
	Draft Governance and Audit Annual Report	Democratic Services Officer/Section 151 Officer	To consider draft annual report, prior to presentation to Council	Annually

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	Governance and Audit Committee Self Assessment	Section 151 Officer	For confirmation. Good practice.	To each meeting
	Devolution – Presentation on Devolution, and a report highlighting the potential starting points for the governance arrangements	Gerry Dawson	Requested at 26 May 2016 meeting	
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
	Fraud Awareness session	Fraud Partnership Co-Ordinator	To update the Committee	
	Fraud Report 2015/16	Section 151 Officer	To address issues around fraud and how these were being addressed. Requested at 28 July 2016 meeting.	
	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

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	Annual Treasury Management Review – update re investments and risk levels	Section 151 Officer	To detail where monies are invested and levels of risk – Status to be reported on to Council until 31 March 2017.	
	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
	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
	Strategic and Annual Internal Audit Plan 2017/18	Internal Audit (Eastern Internal Audit Services)	Annual Internal Audit Workplan - Mandatory approval	Annual
	Internal Audit Plan (plan for the year ahead)	Internal Audit	Annual Internal Audit Workplan – Mandatory Approval	Annual
	Annual Treasury Management Review – update re investments and risk levels	Section 151 Officer	To detail where monies are invested and levels of risk – Status to be reported on to Council until 31 March 2017.	

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	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 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.