

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2017/18

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
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
	Strategic and Annual Internal Audit Plan 2017/18	Internal Audit (Eastern Internal Audit Services)	Annual Internal Audit Workplan - Mandatory approval	Annual
	External Quality Assessment	Internal Audit (Eastern Internal Audit Services)		
	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
	Risk Management Update Report (report by exception)	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
22 June 2017	Progress Report and Technical Update	External Audit	To update the Committee on progress with the external audit	Twice a year
	Annual Report (report on the past year) 2016-17	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory	Annual

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	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
	Follow up report on Internal Audit recommendations	Internal Audit		Twice a year
	Draft Annual Governance Statement 2016-17	Section 151 Officer	Approval Mandatory	Annual
	Pre-Audit 2016-17 Financial Statements	Section 151 Officer	To approve financial statements prior to release to External Audit Mandatory	Annual
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy Mandatory	Annual
	Risk Management Update Report	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
14 September 2017	ISA 260 Report 16/17 (previously known 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
	Governance and Audit Committee Self Assessment	Internal Audit	For confirmation. Good practice.	Annual
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements, and approval of the audited 16/17 financial statements	Section 151 Officer	Mandatory – approval required	Annual
	Risk Management Update Report	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting

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14 December 2017	SHDC Annual Audit Letter 2016/17	External Audit	Mandatory/Consultation requirement To approve audit fees	Annually
	Progress Report and Technical Update	External Audit	To update the Committee on progress with the external audit	Twice a year
	Internal Audit – Audit Plan Progress Report (Quarter 3)	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly
	Follow up report on Internal Audit recommendations	Internal Audit		Twice a year
	Mid Term Treasury Report 17/18	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 18/19	Section 151 Officer	Mandatory requirement To review Treasury Management Strategy and approve Prudential Indicators	Annual
	Risk Management Update Report	Tim Rogers/Charlotte Paine	Part of Governance role – not mandatory	To each meeting
15 March 2018	Audit Plan	External Audit	External Audit Plan – Mandatory Approval	Annual
	Grant Claims 2016/17	External Audit	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report (Quarter 4)	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

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
	Strategic and Annual Internal Audit Plan 2018/19	Internal Audit (Eastern Internal Audit Services)	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
	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.