

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

| Date of Meeting | Agenda item | Author | Purpose and whether mandatory | Frequency |
|-------------------------|---|---|---|---------------------------|
| 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 2017-18 | 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 |
| | Fraud related policies | Internal Audit | To bring fraud related policies mentioned within paragraph 3.5 of the Annual Report and Opinion 16/17 | |
| | Mid Term Treasury Report 17/18 | Section 151 Officer | To comply with Treasury Management Strategy, reporting requirements | Half Yearly |
| | Risk Management Update Report | Charlotte Paine | Part of Governance role – not mandatory | To each meeting |
| 16 January 2018 | 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 |
| 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 2017-18 | Internal Audit (Eastern Internal Audit Services) | To update Committee on progress of the plan. Not mandatory, but part of | Quarterly/To each meeting |

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| | | | Governance role. | |
| | 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) | 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.