

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2018/19

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
24 May 2018	Progress Report and Technical Update	External Audit (KPMG)	To update the Committee on progress with the external audit	Twice a year
	Pre-Audit 2017-18 Financial Statements, including narrative report	Section 151 Officer	To approve financial statements prior to release to External Audit Mandatory	Annual
	Draft Annual Governance Statement 2017-18 (appendix to the Pre-Audit 2017-18 Financial Statements report)	Section 151 Officer	Approval Mandatory	Annual
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy Mandatory	Annual
	Q4 Risk Report	Charlotte Paine	Part of Governance role – not mandatory	To each meeting
26 July 2018	ISA 260 Report 17/18 (previously known as Annual Governance report)	External Audit (KPMG)	Mandatory report to those charged with Governance	Annual
	Internal Audit – Audit Plan Progress Report 2017-18 (to include information that would have been reported to May 2018 meeting)	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly

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	Follow up report on Internal Audit recommendations	Internal Audit		Twice a year
	Annual Report and Opinion (report on the past year) 2017-18	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory	Annual
	Q1 18-19 Risk Report	Charlotte Paine	Part of Governance role – not mandatory	To each meeting
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements, and approval of the audited 17/18 financial statements	Section 151 Officer	Mandatory – approval required	Annual
18 October 2018	SHDC Annual Audit Letter 2017/18	External Audit (KPMG)	Mandatory/Consultation requirement To approve audit fees	Annually
	Internal Audit – Audit Plan Progress Report 2018-19	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
	Mid Term Treasury Report 18/19	Section 151 Officer	To comply with Treasury Management Strategy, reporting requirements	Half Yearly
	Q2 2018-19 Risk Report	Charlotte Paine	Part of Governance role – not mandatory	To each meeting

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17 January 2019	Grant Claims 2017/18	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	Progress Report and Technical Update	External Audit (Ernst & Young)	To update the Committee on progress with the external audit	Twice a year
	Internal Audit – Audit Plan Progress Report 2018-19	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
	Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 19/20	Section 151 Officer	Mandatory requirement To review Treasury Management Strategy and approve Prudential Indicators	Annual
14 March 2019	Audit Plan	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report 2018-19	Internal Audit (Eastern Internal Audit Services)	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	Quarterly
	Strategic and Annual Internal Audit Plan 2019/20	Internal Audit (Eastern Internal Audit Services)	Annual Internal Audit Workplan - Mandatory approval	Annual

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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
	Q3 2018-19 Risk Report	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.

The following items to be added to the Committee's Work Programme on an ad hoc basis, where there is information to report:

- **Follow up Report on Internal Audit Recommendations - The Head of Internal Audit to identify internal audit recommendations not yet actioned and that where there are concerns, relevant officers to be identified to attend the next meeting of the Governance and Audit Committee to explain delay.**
- **The Head of Internal Audit to present a performance report detailing levels and types of fraud.**