

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

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
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	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	To each meeting
	Follow up report on Internal Audit recommendations	Internal Audit	Not mandatory, but part of Governance role.	To each meeting
	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	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
	Risk Management Policy – consideration of a draft of the revised policy	Ross Bangs	Part of Governance role	When policy revised
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

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	Follow up report on Internal Audit recommendations	Internal Audit	Not mandatory, but part of Governance role.	To each meeting
	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	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	To each meeting
	Strategic and Annual Internal Audit Plan 2019/20	Internal Audit	Annual Internal Audit Workplan - Mandatory approval	Annual
	Follow up report on Internal Audit recommendations	Internal Audit	Not mandatory, but part of Governance role.	To each meeting
	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	Annual

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			in relation to fraud, laws and regulations and going concerns. Good Practice	
	Q3 2018-19 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting

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

- **The Head of Internal Audit to present a performance report detailing levels and types of fraud.**