

APPENDIX A

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2018/19 and 2019/20

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
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
	Financial Statements 2018/19 Accounting Policies	Section 151 Officer	Not mandatory, but good practice.	Annual
	Q3 2018-19 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
30 May 2019	Local Government Audit Committee Briefing (Quarter ?)	External Audit (Ernst & Young)	To update the Committee on issues which may have an impact on the organisation	Quarterly
	Internal Audit – Audit Plan Progress Report 2018-19 To May or July 2019 meeting. If May, not to July. Move to July if necessary.	Internal Audit	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	To each meeting

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	Follow up report on Internal Audit recommendations To May or July 2019 meeting. If May, not to July. Move to July if necessary.	Internal Audit	Not mandatory, but part of Governance role.	To each meeting
	Annual Report and Opinion (report on the past year) 2018-19 To May or July 2019 meeting. If May, not to July. Move to July if necessary.	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory	Annual
	Pre-Audit 18-19 Financial Statements, including narrative report	Section 151 Officer	To approve financial statements prior to release to External Audit. Mandatory	Annual
	Draft Annual Governance Statement 2018-19 (appendix to the Pre-Audit 2018-19 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 2018-19 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
25 July 2019	Local Government Audit Committee Briefing (Quarter ?)	External Audit (Ernst & Young)	To update the Committee on issues which may have an impact on the organisation	Quarterly
	ISA 260 Report 18/19 (previously known as Annual Governance report)	External Audit (Ernst & Young)	Mandatory report to those charged with Governance	Annual

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	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements and approval of the audited 18/19 financial statements.	Section 151 Officer	Mandatory – approval required.	Annual
	Q1 2019-20 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
24 October 2019	Local Government Audit Committee Briefing (Quarter ?)	External Audit (Ernst & Young)	To update the Committee on issues which may have an impact on the organisation	Quarterly
	SHDC Annual Audit Letter 2018/19	External Audit (Ernst & Young)	Mandatory/Consultation requirement To approve audit fees	Annually
	Internal Audit – Audit Plan Progress Report 2019-20	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 19/20	Section 151 Officer	To comply with Treasury Management Strategy, reporting requirements.	Half-yearly

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	Q2 2019-20 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
16 January 2020	Local Government Audit Committee Briefing (Quarter ?)	External Audit (Ernst & Young)	To update the Committee on issues which may have an impact on the organisation	Quarterly
	Grant Claims 18/19	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report 2019-20	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
	Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 20/21	Section 151 Officer	Mandatory requirement To review Treasury Management Strategy and approve Prudential Indicators	Annual
	Q3 2019-20 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
12 March 2020	Local Government Audit Committee Briefing (Quarter ?)	External Audit (Ernst & Young)	To update the Committee on issues which may have an impact on the organisation	Quarterly
	Audit Plan	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual

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	Internal Audit – Audit Plan Progress Report 2019-20	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 2020/21	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
	Financial Statements 2019/20 Accounting Policies	Section 151 Officer	Not mandatory, but good practice.	Annual
	Q4 2019-20 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.**