

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

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
24 October 2019	Statement of accounts and audit report. To include 1) ISA 260 Report 18/19; 2) Annual Governance Statement; 3) Audited 18/19 Financial Statements	External Audit (Ernst & Young) and Section 151 Officer	Mandatory report to those charged with Governance	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
	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
	Q2 2019-20 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
16 January 2020	Grant Claims 18/19	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	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

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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 20/21	Section 151 Officer	Mandatory requirement To review Treasury Management Strategy and approve Prudential Indicators	Annual
12 March 2020	Audit Plan	External Audit (Ernst & Young)	External Audit Plan – 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
	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
	Q3 2019-20 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
	Training requirements – consideration to be given training requirements for the Committee			

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.**
- **External Audit (Ernst & Young) – Local Government Audit Committee Briefings are produced quarterly. Where its publication coincides with a meeting, it will be added to the agenda for that meeting. If not, it will be circulated outside of the meeting to members of the Committee.**