

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2020/21

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
30 July 2020	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
	Annual Report and Opinion (report on the past year) 2019-20	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory	Annual
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy. Mandatory	Annual
September 2020 Date to be confirmed Training session – one item only	Unaudited financial statements 2019/20 including Narrative Report and Annual Governance Statement	Section 151 Officer	To approve financial statements prior to release to External Audit. Mandatory	Annual
12 November 2020	ISA 260 Report 19/20 (previously known as Annual Governance report); and External Audit Programme report and unaudited Statement of Accounts 2019/20	External Audit (Ernst & Young)	Mandatory report to those charged with Governance	Annual

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	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
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements and approval of the audited 19/20 financial statements.	Section 151 Officer	Mandatory – approval required	Annual
	Mid Term Treasury Report 20/21	Section 151 Officer	To comply with Treasury Management Strategy reporting requirements	Half-yearly
	Q2 2020-21 Risk Report	Ross Bangs/Corey Gooch	Part of Governance role – not mandatory	To each meeting
14 January 2021	Grant Claims 19/20	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	SHDC Annual Audit Letter 2019/20	External Audit (Ernst & Young)	Mandatory/Consultation requirement. To approve audit fees.	Annual
	Internal Audit – Audit Plan Progress Report 2020-21	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 2021/22	Section 151 Officer	Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators.	Annual
11 March 2021	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 2021/22	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 2020/21 Accounting Policies	Section 151 Officer	Not mandatory, but good practice.	Annual
	Q4 2020-21 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			
20 May 2021				

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.**