

APPENDIX A

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2021/22

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
29 July 2021	Audit Plan 2020/21	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual
	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
	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) 2020-21	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory	Annual
	21/22 Strategic and Annual Internal Audit Plans	Internal Audit		
	Counter Fraud and Corruption Policy	Internal Audit	To comply with the Committee’s Terms of Reference, as detailed in the Constitution – ‘To review and approve all Council policies and strategies that relate to the prevention of fraud and corruption, including polices on counter fraud, whistleblowing, and money laundering’.	Every 3 years-next due March 2024

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
	Unaudited financial statements 2020/21 including Narrative Report and Annual Governance Statement <i>A verbal update will be provided at the meeting. Report to be presented to next Committee meeting</i>	Section 151 Officer	To approve financial statements prior to release to External Audit. Mandatory	Annual
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements and approval of the audited 20/21 financial statements <i>A verbal update will be provided at the meeting. Report to be presented to next Committee meeting</i>	Section 151 Officer	Mandatory – approval required	Annual
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy. Mandatory	Annual
	Q4 2020-21 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
	Q1 2021-22 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
11 November 2021	SHDC Annual Audit Letter 2020/21	External Audit (Ernst & Young)	Mandatory/Consultation requirement. To approve audit fees.	Annual
	Audit Results Report 20/21	External Audit (Ernst & Young)	Mandatory report to those charged with Governance	Annual
	Internal Audit – Audit Plan Progress Report 2021-22	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.
	Governance and Audit Committee Self Assessment	Internal Audit	For confirmation. Good practice.	Annual
	Mid Term Treasury Report 21/22	Section 151 Officer	To comply with Treasury Management Strategy reporting requirements	Half-yearly
	Q2 2021-22 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
13 January 2022	Housing Benefit Grant Claims 20/21	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report 2021-22	Internal Audit	To update Committee on progress of the plan. Not mandatory but part of Governance role.	To each meeting
	Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2022/23	Section 151 Officer	Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators.	Annual
	Q3 2021-22 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
17 March 2022	Audit Plan 21/22	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report 2021-22	Internal Audit	To update Committee on progress of the plan. Not mandatory, but part of Governance role.	To each meeting

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	Strategic and Annual Internal Audit Plan 2022/23	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 2021/22 Accounting Policies	Section 151 Officer	Not mandatory, but good practice.	Annual

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

- **March 2024 – Diarise to review the Counter Fraud, Corruption and Bribery Policy, and the Whistleblowing Policy (to be reviewed every three years, last reviewed March 2021 (Whistleblowing Policy) and 29 July 2021 (Counter Fraud, Corruption and Bribery Policy).**