

APPENDIX A

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2022/23

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
<b>28 July 2022</b>	SHDC Annual Audit Letter 2020/21	External Audit (Ernst & Young)	Mandatory/Consultation requirement. To approve audit fees.	Annual
	Internal Audit – Audit Plan Progress Report 2022-23	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. <b>COMBINED WITH ANNUAL REPORT AND OPINION 2021-22</b>	To each meeting
	Annual Report and Opinion (report on the past year) 2021-22	Internal Audit	Internal Audit opinion to support draft Annual Governance Statement Mandatory <b>COMBINED WITH FOLLOW UP REPORT ON INTERNAL AUDIT RECOMMENDATIONS</b>	Annual
	Annual Treasury Management Review	Section 151 Officer	To comply with Treasury Management Strategy. Mandatory	Annual
	Q4 2021-22 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
	External Audit Plan 21/23	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual

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<b>22 September 2022</b>	Internal Audit – Audit Plan Progress Report 2022-23	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
	Q1 2022-23 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
	Q1 2022-23 Treasury Report	Section 151 Officer	To comply with Treasury Management Strategy reporting requirements	Quarterly
	Unaudited financial statements 2021/22 including Narrative Report and Annual Governance Statement	Section 151 Officer	To approve financial statements prior to release to External Audit. Mandatory	Annual
<b>17 November 2022</b>	Audit Results Report 21/22	External Audit (Ernst & Young)	Mandatory report to those charged with Governance	Annual
	Approval of Annual Governance Statement, for inclusion with the Council's published financial statements and approval of the audited 21/22 financial statements.	Section 151 Officer	Mandatory – approval required	Annual
	Internal Audit – Audit Plan Progress Report 2022-23	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

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
	Mid Term Treasury Report 22/23	Section 151 Officer	To comply with Treasury Management Strategy reporting requirements	Half-yearly
	Q2 2022-23 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
<b>19 January 2023</b>	Housing Benefit Grant Claims 21/22	External Audit (KPMG)	External Audit Certification of Grant Claims – Mandatory Approval	Annual
	SHDC Annual Audit Letter 2021/22	External Audit (Ernst & Young)	Mandatory/Consultation requirement. To approve audit fees.	Annual
	Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2023/24	Section 151 Officer	Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators.	Annual
	Q3 2022-23 Risk Report	Corey Gooch	Part of Governance role – not mandatory	To each meeting
	Governance and Audit Committee Annual Report – consideration of requirements for content TBC	Section 151 Officer/Democratic Services	Not mandatory Good practice	Annually-TBC
<b>16 March 2023</b>	Audit Plan 22/23	External Audit (Ernst & Young)	External Audit Plan – Mandatory Approval	Annual
	Internal Audit – Audit Plan Progress Report 2022-23	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 2023/24	Internal Audit	Annual Internal Audit Workplan - Mandatory approval	Annual

Date of Meeting	Agenda item	Author	Purpose and whether mandatory	Frequency
	Follow up report on Internal Audit recommendations	Internal Audit	Not mandatory, but part of Governance role.	To each meeting
	Financial Statements 2022/23 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 17 June 2021 (Counter Fraud, Corruption and Bribery Policy).**