

APPENDIX A

GOVERNANCE AND AUDIT – CALENDAR OF WORK PROGRAMME ITEMS 2015/16

| Date of Meeting | Agenda item | Author | Purpose and whether mandatory | Frequency |
|-----------------|--|---------------------|--|-----------------|
| 10 March 2015 | Audit Plan | External Audit | External Audit Plan – Mandatory Approval | Annual |
| | Grant Claims 2013/14 | External Audit | External Audit Certification of Grant Claims – Mandatory Approval | Annual |
| | Internal Audit – Audit Plan Progress Report | Internal Audit | To update Committee on progress of the plan. Not mandatory, but part of Governance role. | Quarterly |
| | Internal Audit Plan (plan for the year ahead) | Internal Audit | Annual Internal Audit Workplan – Mandatory Approval | Annual |
| | Audit Mandatory Enquiries | Section 151 Officer | To confirm the response of the external audit mandatory enquiries. External auditors are required to obtain an understanding on how those charged with governance exercise oversight of management’s processes in relation to fraud, laws and regulations and going concerns. Good Practice | Annual |
| | Business Continuity Update Report (report by exception) No report to this meeting. | Riana Rudland | Part of Governance role – not mandatory | To each meeting |
| | Risk Management Update Report (report by exception) | Christopher Dean | Part of Governance role – not mandatory | To each meeting |
| 25 June 2015 | Annual Report (report on the past year) 2014-15 | Internal Audit | Internal Audit opinion to support draft Annual Governance Statement Mandatory | Annual |

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| | Internal Audit – Audit Plan Progress Report | Internal Audit | To update Committee on progress of the plan. Not mandatory, but part of Governance role. | Quarterly |
| | Draft Annual Governance Statement 14-15 | Section 151 Officer | Approval Mandatory | Annual |
| | Pre-Audit 14-15 Financial Statements | Section 151 Officer | To approve financial statements prior to release to External Audit Mandatory | Annual |
| | Annual Treasury Management Review | Section 151 Officer | To comply with Treasury Management Strategy Mandatory | Annual |
| | Fraud Report 2014-15 | Section 151 Officer | Part of Governance role – not mandatory | Annual |
| | Business Continuity Update Report (report by exception) | Riana Rudland | Part of Governance role – not mandatory | To each meeting |
| | Risk Management Update Report (report by exception) | Chris Dean | Part of Governance role – not mandatory | To each meeting |
| 24 September 2015 | ISO 260 Report 14/15 (previously know as Annual Governance report) | External Audit | Mandatory report to those charged with Governance | Annual |
| | Internal Audit – Audit Plan Progress Report | Internal Audit | To update Committee on progress of the plan Not mandatory, but part of Governance role. | Quarterly |
| | Approval of Annual Governance Statement, for inclusion with the Council's published financial statements, and approval of the audited 14/15 financial statements | Section 151 Officer | Mandatory – approval required | Annual |
| | Governance and Audit Committee Self Assessment | Finance Manager | For confirmation. Good practice. | Annual |
| | Business Continuity Update Report (report by exception) | Riana Rudland | Part of Governance role – not mandatory | To each meeting |

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| | Risk Management Update Report (report by exception) | Chris Dean | Part of Governance role – not mandatory | To each meeting |
| Early to mid December 2015 | Special meeting – HRA Draft Estimates and Business Plan | Section 151 Officer | Delegated duty to review HRA Estimates Not a statutory requirement. | Annual |
| 3 December 2015 | SHDC Annual Audit Letter 2014/15 | External Audit | Mandatory/Constitutional requirement To approve audit fees | Annually |
| | Internal Audit – Audit Plan Progress Report | Internal Audit | To update Committee on progress of the plan. Not mandatory, but part of Governance role. | Quarterly |
| | Mid Term Treasury Report 15/16 | Section 151 Officer | To comply with Treasury Management Strategy, reporting requirements. | Half Yearly |
| | Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 16/17 | Section 151 Officer | Mandatory requirement. To review Treasury Management Strategy and approve Prudential Indicators. | Annual |
| | Business Continuity Update Report (report by exception) | Riana Rudland | Part of Governance role – not mandatory | To each meeting. |
| | Risk Management Update Report (report by exception) | Chris Dean | Part of Governance role – not mandatory | To each meeting |
| 3 March 2016 | Audit Plan | External Audit | External Audit Plan – Mandatory Approval | Annual |
| | Grant Claims 2014/15 | External Audit | External Audit Certification of Grant Claims – Mandatory Approval | Annual |
| | Internal Audit – Audit Plan Progress Report | Internal Audit | To update Committee on progress of the plan. Not mandatory, but part of Governance role. | Quarterly |
| | Internal Audit Plan (plan for the year ahead) | Internal Audit | Annual Internal Audit Workplan – Mandatory Approval | Annual |

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| | Audit Mandatory Enquiries | Section 151 Officer | To confirm the response of the external audit mandatory enquiries. External auditors are required to obtain an understanding on how those charged with governance exercise oversight of management's processes in relation to fraud, laws and regulations and going concerns. Good Practice | Annual |
| | Business Continuity Update Report (report by exception) | Riana Rudland | Part of Governance role – not mandatory | To each meeting |
| | Risk Management Update Report (report by exception) | Chris Dean | Part of Governance role – not mandatory | To each meeting |
| At the end of each municipal year, liaise with S151 Officer to programme regular items in the Work Programme for the next year | | | | |