

## AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2017/18

Meeting dates	Audit Items	Training (Suggested)	Comments
18 <sup>th</sup> July 2017	<ul style="list-style-type: none"> <li>• Internal Audit Progress report</li> <li>• Statement of Accounts</li> <li>• Annual Governance Statement (Draft review)</li> <li>• Audit Committee Work Programme</li> <li>• Annual Internal Audit Report</li> <li>• 12 month Fraud and Error report</li> </ul>	<ul style="list-style-type: none"> <li>• Audit Committee effectiveness (new members)</li> <li>• Local Government Financial Statements explained</li> <li>• Annual Governance Statement/Corporate Governance (Part of Meeting)</li> </ul>	
19 <sup>th</sup> September 2017	<ul style="list-style-type: none"> <li>• Statement of Accounts / Annual Governance Statement (Final)</li> <li>• Annual Governance Report / Auditors Report (External Audit)</li> <li>• Internal Audit progress report</li> <li>• Audit Committee Work Programme</li> <li>• Information Governance – update report</li> <li>• Peer review - update report</li> <li>• Annual Governance Statement monitoring report</li> <li>• Annual Complaints report</li> </ul>		

## Appendix A

<b>19 December 2017</b>	<ul style="list-style-type: none"> <li>• Annual Audit Letter (External Audit)</li> <li>• Internal Audit progress report</li> <li>• Six Month Fraud and Error report</li> <li>• Annual Governance Statement - monitoring</li> <li>• Audit Committee Work Programme</li> <li>• Appointment of External Auditor</li> <li>• Counter fraud policies</li> <li>• Information Governance Update</li> <li>• Appointment of External Auditor</li> <li>• Review of the Constitution-Financial Procedures Rules</li> </ul>	<ul style="list-style-type: none"> <li>• Counter Fraud</li> </ul>	
<b>13 Feb 2018</b>	<ul style="list-style-type: none"> <li>• Internal Audit Progress report</li> <li>• Treasury management policy and strategy (consultation prior to approval by Council)</li> <li>• Audit Committee Work Programme</li> <li>• External Audit annual report on grants and returns</li> <li>• Code of Corporate Governance update report</li> <li>• External Audit Plan</li> <li>• Draft Internal Audit plan 18-19</li> </ul>	<ul style="list-style-type: none"> <li>• Treasury Management</li> </ul>	

## Appendix A

27 Mar 2018	<ul style="list-style-type: none"> <li>• Internal Audit Progress report</li> <li>• External Audit Plan</li> <li>• Combined Assurance report</li> <li>• Annual Governance Statement –update</li> <li>• Final Internal Audit Strategy and Plan 18-19</li> <li>• Risk Management Strategy / annual report</li> <li>• Statement on Accounting Policies</li> <li>• Audit Committee Work Programme</li> <li>• External Audit Inquiries – 17/18 Statement of Accounts</li> <li>• IAS19 – Assumptions used to calculate pension entries in the Statement of Accounts and Audit Regulations</li> <li>• Review of the effectiveness of Internal Audit and Audit Committee</li> <li>• Terms of Reference review – Internal Audit</li> <li>• Terms of Reference review    Audit Committee</li> </ul>		
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*A private meeting between the Audit Committee and internal and external audit managers can be arranged outside of the meeting agenda times.*