

## AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2019/20

Meeting dates	Audit Items	Training (Suggested)	Comments
13 <sup>th</sup> June 19	<ul style="list-style-type: none"> <li>• Internal Audit Progress report</li> <li>• Statement of Accounts (Draft)</li> <li>• Annual Governance Statement (Draft review)</li> <li>• Audit Committee Work Programme</li> <li>• Annual Internal Audit Report</li> <li>• External Audit Progress report</li> </ul>	<ul style="list-style-type: none"> <li>• Local Government Financial Statements explained</li> <li>• Annual Governance Statement/Corporate Governance (Part of Meeting)</li> </ul>	
18 <sup>th</sup> July 19	<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>• 12 month Fraud and Error report</li> <li>• Audit recommendations report</li> </ul>	<ul style="list-style-type: none"> <li>• Audit Committee effectiveness</li> </ul>	
26 <sup>th</sup> Sept 19	<ul style="list-style-type: none"> <li>• Internal Audit progress report</li> <li>• Audit Committee Work Programme</li> <li>• Annual Governance Statement monitoring report</li> <li>• Annual Complaints report</li> <li>• Audit recommendations report</li> <li>• Annual Audit Letter (External Audit)</li> <li>• Information Governance Update</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>	

**Appendix A**

<p><b>17 Dec 19</b></p>	<ul style="list-style-type: none"> <li>• <b>Audit recommendations report</b></li> <li>• <b>Internal Audit progress report</b></li> <li>• <b>Six Month Fraud and Error report</b></li> <li>• <b>Annual Governance Statement - monitoring</b></li> <li>• <b>Audit Committee Work Programme</b></li> <li>• <b>Counter fraud policies + fraud risk register</b></li> <li>• <b>Information Governance Update</b></li> <li>• <b>Review of the effectiveness of Internal Audit and Audit Committee</b></li> <li>• <b>Audit Committee terms of reference review</b></li> <li>• <b>Terms of Reference review - Internal Audit</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Counter Fraud</b></li> </ul> <p><b>(Via e-learning)</b></p>	
<p><b>6<sup>th</sup> Feb 20</b></p>	<ul style="list-style-type: none"> <li>• <b>Internal Audit Progress report</b></li> <li>• <b>Audit Recommendations report</b></li> <li>• <b>Treasury management policy and strategy (consultation prior to approval by Council)</b></li> <li>• <b>Audit Committee Work Programme</b></li> <li>• <b>External Audit annual report on grants and returns</b></li> <li>• <b>External Audit plan</b></li> <li>• <b>Draft Internal Audit plan 19-20</b></li> <li>• <b>Information Governance Update</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Treasury Management</b></li> </ul>	

<p><b>24 Mar 20</b></p>	<ul style="list-style-type: none"> <li>• <b>Internal Audit Progress report</b></li> <li>• <b>Audit recommendations report</b></li> <li>• <b>Combined Assurance report</b></li> <li>• <b>Annual Governance Statement –update report</b></li> <li>• <b>Final Internal Audit Strategy and Plan 19-20 ( if required)</b></li> <li>• <b>Risk Management Strategy / annual report</b></li> <li>• <b>Statement on Accounting Policies</b></li> <li>• <b>Audit Committee Work Programme</b></li> <li>• <b>External Audit Inquiries – 18/19 Statement of Accounts</b></li> <li>• <b>IAS19 – Assumptions used to calculate pension entries in the Statement of Accounts and Audit Regulations</b></li> <li>• <b>Information Governance Update report</b></li> </ul>		
-------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--

*A private meeting between the Audit Committee and internal and external audit managers can be arranged outside of the meeting agenda times.*