

## AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2020/21

## Appendix A

Meeting dates	Audit Items	Training (Suggested)	Comments
11 June 20	<ul style="list-style-type: none"> <li>• Internal Audit Progress report</li> <li>• Statement of Accounts (Draft)</li> <li>• Annual Governance Statement (Draft)</li> <li>• Annual Internal Audit Report</li> <li>• External Audit Progress report</li> <li>• Information Governance update report</li> <li>• Risk Management Annual Update</li> <li>• Audit Committee Work Programme</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>	
23 July 20	<ul style="list-style-type: none"> <li>• 12 month Fraud and Error report</li> <li>• Audit recommendations report</li> <li>• Statement of Accounts / Annual Governance Statement (Final)</li> <li>• Annual Governance Report / Auditors Report (External Audit)</li> <li>• Review of the effectiveness of Internal Audit and Audit Committee</li> <li>• Audit Committee terms of reference review</li> </ul>	<ul style="list-style-type: none"> <li>• Audit Committee effectiveness</li> </ul>	

<p><b>24 Sept 20</b></p>	<ul style="list-style-type: none"> <li>• <b>Internal Audit progress report</b></li> <li>• <b>Annual Complaints report</b></li> <li>• <b>Audit recommendations report</b></li> <li>• <b>Information Governance Update</b></li> <li>• <b>Annual Governance Statement update report</b></li> <li>• <b>Fraud policy review</b></li> <li>• <b>Audit Committee Work Programme</b></li> <li>• <b>Financial Management Code / Financial Resilience</b></li> </ul>		
<p><b>15 Dec 20</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</b></li> <li>• <b>Fraud risk register</b></li> <li>• <b>Terms of Reference review - Internal Audit (Audit Charter)</b></li> <li>• <b>Annual Audit Letter (External Audit)</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Counter Fraud (Via e-learning)</b></li> <li>• <b>Lincolnshire Audit Committee Forum (TBC)</b></li> </ul>	

<p><b>2 Feb 21</b></p>	<ul style="list-style-type: none"> <li>• <b>Internal Audit Progress 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>Information Governance update</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Treasury Management</b></li> </ul>	
<p><b>23 Mar 21</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>Internal Audit Strategy and Plan 20-21</b></li> <li>• <b>Risk Management Strategy / annual report</b></li> <li>• <b>Statement on Accounting Policies</b></li> <li>• <b>External Audit Inquiries – 19/20 Statement of Accounts (those charged with governance)</b></li> <li>• <b>IAS19 – Assumptions used to calculate pension entries in the Statement of Accounts and Audit Regulations</b></li> <li>• <b>External Audit plan</b></li> <li>• <b>Audit Committee Work Programme</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.*