

AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2020/21

Meeting dates	Audit Items – Original Agenda	Audit Items – Revised Agenda	Training (Suggested)
May/June 20	<ul style="list-style-type: none"> • Internal Audit Progress report (July 2020) • Statement of Accounts (Draft) (Aug 2020) • Annual Governance Statement (Draft) (Aug 2020) • Annual Internal Audit Report (July 2020) • External Audit Progress report (Aug 2020) • Information Governance update report (Sept 2020) • Audit Committee Work Programme (July 2020) 	Meeting cancelled	
23 July 20	<ul style="list-style-type: none"> • 12 month Fraud and Error report (Sept 2020) • Review of the effectiveness of Internal Audit and Audit Committee (Dec 2020) • Audit Committee terms of reference review (Dec 2020) 	<ul style="list-style-type: none"> • Annual Internal Audit Report • Internal Audit Progress report (19/20) 	<ul style="list-style-type: none"> • Audit Committee effectiveness (Dec 2020)

Appendix A

Aug 20 (date to be confirmed)	Not originally scheduled.	<ul style="list-style-type: none"> • Statement of Accounts (Draft) • Internal Audit Plan 20-21 • Annual Governance Statement (Draft) • External Audit Progress report • Audit Committee Work Programme 	<ul style="list-style-type: none"> • Local Government Financial Statements explained • Annual Governance Statement/Corporate Governance (Part of Meeting)
24 Sept 20	<ul style="list-style-type: none"> • Internal Audit progress report • Annual Complaints report • Audit recommendations report • Information Governance Update • Annual Governance Statement update report • Fraud policy review • Audit Committee Work Programme • Financial Management Code / Financial Resilience 	<ul style="list-style-type: none"> • Internal Audit progress report • Annual Complaints report • Audit recommendations report • Information Governance Update • Fraud policy review • 12 Month fraud and error report • Audit Committee Work Programme • 	
Nov 20 (date to be confirmed)	Not originally scheduled.	<ul style="list-style-type: none"> • Audit recommendations report • Statement of Accounts / Annual Governance Statement (Final) • Annual Governance Report / Auditors Report (External Audit) 	

Appendix A

15 Dec 20	<ul style="list-style-type: none"> • Audit recommendations report • Internal Audit progress report • Six Month Fraud and Error report • Annual Governance Statement - monitoring • Audit Committee Work Programme • Counter fraud policies • Fraud risk register • Terms of Reference review - Internal Audit (Audit Charter) • Annual Audit Letter (External Audit) 	<ul style="list-style-type: none"> • Audit recommendations report • Internal Audit progress report • Six Month Fraud and Error report • Annual Governance Statement - monitoring • Audit Committee Work Programme • Counter fraud policies • Fraud risk register • Terms of Reference review - Internal Audit (Audit Charter) • Annual Audit Letter (External Audit) • Financial Management Code / Financial Resilience • Audit / Audit Committee effectiveness and terms of reference 	<ul style="list-style-type: none"> • Counter Fraud (Via e-learning) • Lincolnshire Audit Committee Forum (TBC) • Audit Committee effectiveness
2 Feb 21	<ul style="list-style-type: none"> • Internal Audit Progress report • Treasury management policy and strategy (consultation prior to approval by Council) • Audit Committee Work Programme • Information Governance update 		<ul style="list-style-type: none"> • Treasury Management

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