

## AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2020/21

Meeting dates	Audit Items – Revised Agenda	Training (Suggested)
13 <sup>th</sup> June 20	Meeting cancelled	
23 <sup>rd</sup> July 20	<ul style="list-style-type: none"> <li>• Annual Internal Audit Report</li> <li>• Internal Audit Progress report (19/20)</li> <li>• Audit Committee Work Programme</li> </ul>	<ul style="list-style-type: none"> <li>• Audit Committee effectiveness (Dec 2020)</li> </ul>
27 <sup>th</sup> Aug 20	<ul style="list-style-type: none"> <li>• Statement of Accounts (Draft)</li> <li>• Annual Governance Statement (Draft)</li> <li>• External Audit Progress report</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>
24 <sup>th</sup> Sept 20	<ul style="list-style-type: none"> <li>• Internal Audit progress report</li> <li>• Annual Complaints report</li> <li>• Audit recommendations report</li> <li>• Information Governance Update</li> <li>• Whistleblowing policy</li> <li>• 12 Month fraud and error report</li> <li>• Audit Committee Work Programme</li> <li>• Internal Audit Plan 20-21</li> </ul>	

Appendix A

<p>17<sup>th</sup> Nov 20</p>	<ul style="list-style-type: none"> <li>• <b>Statement of Accounts (including Annual Governance Statement) (Final)</b></li> <li>• <b>Annual Governance Report (Isa 260)/ Auditors Report (External Audit)</b></li> <li>• <b>Going Concern report</b></li> <li>• <b>Audit Committee Work Programme</b></li> </ul>	
<p>15<sup>th</sup> Dec 20</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> </ul>	<ul style="list-style-type: none"> <li>• <b>Counter Fraud (e-learning)</b></li> </ul>
<p>2<sup>nd</sup> Feb 21</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> <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>Terms of Reference review – Audit Committee</b></li> <li>• <b>Audit / Audit Committee effectiveness</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Treasury Management</b></li> </ul>
<p>23<sup>rd</sup> Mar 21</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> </ul>	<ul style="list-style-type: none"> <li>• <b>Audit Committee effectiveness</b></li> </ul>

	<ul style="list-style-type: none"><li>• <b>External Audit Inquiries – 20/21 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><li>• <b>Financial Management Code / Financial Resilience</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.*