

AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2020/21

Meeting dates	Audit Items – Revised Agenda	Training (Suggested)
10 June 20	<ul style="list-style-type: none"> • Annual Internal Audit Report • Annual Governance Statement (Draft) • Internal Audit Progress report • External Audit Progress report • Risk Management Annual Update • Counter Fraud Policies – Fraud Strategy • Review of effectiveness (IA/Audit Committee) • Audit Committee Work Programme • Annual Counter Fraud report • EQA report (approach) • Audit recommendations • 	<ul style="list-style-type: none"> • 3rd June 5:30 pm Audit Committee • Training, Member Development • Audit Committee effectiveness (general audit committee training and knowledge/skills)
22 July 20	<ul style="list-style-type: none"> • External Audit Progress report • Internal Audit Progress report (19/20) • Audit Committee Work Programme • Partnership Governance • Statement of Accounts (Draft)* <p><i>*May be the September meeting.</i></p>	Local Government Financial Statements explained (in advance of the meeting)

<p>23 Sept 20</p>	<ul style="list-style-type: none"> • Internal Audit progress report • Annual Complaints report • Information Governance Update • Counter Fraud policies • Audit Committee Work Programme • Internal Audit Plan 20-21 	<p>Counter Fraud (e-learning)</p>
<p>14 Dec 20</p>	<ul style="list-style-type: none"> • Statement of Accounts (including Annual Governance Statement) (Final) – • External Audit – Audit Completion report (ISA 260 and Letter of Representation) • Assessment of Going Concern Status- move to September for now. • Six month Counter Fraud report • Code of Corporate Governance (update) • Audit Committee Work Programme • Internal Audit progress report • Annual Governance Statement - monitoring • Audit Committee Work Programme • Fraud risk register • Audit recommendations report 	<ul style="list-style-type: none"> •
<p>1 Feb 22</p>	<ul style="list-style-type: none"> • Internal Audit Progress report • Treasury management policy and strategy (consultation prior to approval by Council) • Counter fraud policies • Terms of Reference review - Internal Audit (Audit Charter) • Terms of Reference review – Audit Committee • Audit / Audit Committee effectiveness • Audit Committee Work Programme • CIPFA Financial Management Code Assessment 	<ul style="list-style-type: none"> • Treasury Management

<p>22 Mar 22</p>	<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 22-23 • Risk Management Strategy / annual report • Statement on Accounting Policies • External Audit Inquiries – 20/21 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 update report • Information Governance update • Audit Committee Work Programme • EQA final report 	
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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.