

AUDIT COMMITTEE AUDIT WORK PROGRAMME FOR 2021/22

Meeting dates	Audit Items – Revised Agenda	Training (Suggested)
10 th June		Training, Member Development
6 July 21	<ul style="list-style-type: none"> • Annual Internal Audit Report • Annual Governance Statement (Draft) • Counter Fraud Policies – Counter Fraud Strategy • Annual Counter Fraud report • Code of Corporate Governance • External Audit - Audit Completion report (19/20) • External audit – annual audit letter (19-20) • Audit Committee Work Programme • Statement of Accounts 19/20 	
15 July 21	<ul style="list-style-type: none"> • Grant audit – approval 	(Additional meeting)
22 July 21	<ul style="list-style-type: none"> • External Audit Progress report • Internal Audit Progress report • Audit recommendations. • Risk Management Annual Update • Review of effectiveness (IA/Audit Committee) • Statement of Accounts (Draft)* • EQA report (approach) • Audit Committee Work Programme 	Local Government Financial Statements explained

23 Sept 21	<ul style="list-style-type: none"> • Internal Audit progress report • Annual Complaints report • Information Governance Update • Audit Committee Work Programme • IT Disaster Recovery update report • Assessment of going concern status 	
14 Dec 21	<ul style="list-style-type: none"> • Code of Corporate Governance (update) • Audit Committee Work Programme • Internal Audit progress report • Annual Governance Statement - monitoring • Audit recommendations report • Counter Fraud policies – Anti bribery policy review • Internal Audit Plan 21-22 • Partnership Governance • Statement of Accounts (including Annual Governance Statement) (Final) – • External Audit – Audit Completion report (ISA 260 and Letter of Representation) • External Audit – Progress Report 	
1 Feb 22	<ul style="list-style-type: none"> • Internal Audit Progress report • Treasury management policy and strategy (consultation prior to approval by Council) • Code of Corporate Governance • Counter fraud policies • Terms of Reference review – Internal Audit (Audit Charter) 	<ul style="list-style-type: none"> • Treasury Management

	<ul style="list-style-type: none"> • Terms of Reference review – Audit Committee • Audit / Audit Committee effectiveness • Audit Committee Work Programme • CIPFA Financial Management Code Assessment • Outstanding Licensing Audit Recommendations 	
<p>22 Mar 22</p>	<ul style="list-style-type: none"> • Internal Audit Progress report • Audit recommendations report • Combined Assurance report • Fraud risk register • 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 • Whistleblowing policy update 2021/2022 • Partnership Governance • CIPFA Financial Management Code 	
<p>Date to be agreed</p>		<ul style="list-style-type: none"> • Counter Fraud (e-learning) • Audit Committee effectiveness (general audit committee training and

		<i>knowledge/skills)</i>
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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.