

## AUDIT COMMITTEE – 3 DECEMBER 2019

### PART I – DELEGATED

#### 9. COMMITTEE'S WORK PROGRAMME (DoF)

##### 1 Summary

1.1 To review and make necessary changes to the Audit Committee's Work Programme.

##### 2. Details

2.1 The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings. The programme of reports scheduled to be presented to this Committee in financial year and 2019/20 are shown below (*Italics denotes Standing Items*):

Date	Reports	Officer Responsible
	<b><u>Financial Year 2019/20 and 2020 /21</u></b>	
24 March 2020	<ul style="list-style-type: none"> <li>▪ External Audit Update 2019/20</li> <li>▪ Accounting Policies 2019/20</li> <li>▪ SIAS Internal Audit Plans 2020/21</li> <li>▪ External Auditor Audit Plan 2020/21</li> <li>▪ <i>Internal Audit Progress Report</i></li> <li>▪ <i>Financial and Budgetary Risks</i></li> <li>▪ <i>Committee's Work Programme</i></li> </ul>	Ernst & Young Head of Finance Client Audit Manager Ernst & Young Client Audit Manager Head of Finance Committee Manager
July 2020	<ul style="list-style-type: none"> <li>▪ External Auditors Report and Approval of the 2019/20 Statement of Accounts</li> <li>▪ SIAS Internal Audit Annual Report 2019/20</li> <li>▪ Fraud Annual Report 2019/20</li> <li>▪ Annual Governance Statement 2019/20</li> <li>▪ Treasury Management Annual Report 2019/20</li> <li>▪ Internal Audit Progress Report</li> <li>▪ Annual Governance Statement Progress Report (July)</li> <li>▪ Financial and Budgetary Risks</li> <li>▪ Committee's Work Programme</li> </ul>	Ernst & Young Client Audit Manager Fraud Manager Head of Finance Head of Finance Client Audit Manager Head of Finance Head of Finance Committee Manager
September 2020	<ul style="list-style-type: none"> <li>▪ Risk Management Strategy</li> <li>▪ Annual Review of Risk Management Arrangements</li> <li>▪ Internal Audit Progress Report</li> <li>▪ Financial and Budgetary Risks</li> <li>▪ Committee's Work Programme</li> </ul>	}Emergency Planning }& Risk Manager  Client Audit Manager Head of Finance Committee Manager

December 2020	▪ Treasury Management Mid-Year Report 2019/20	Head of Finance
	▪ Draft Treasury Management Strategy 2019/20	Head of Finance
	▪ Internal Audit Progress Report	Client Audit Manager
	▪ Financial and Budgetary Risks	Head of Finance
	▪ Committee's Work Programme	Committee Manager

2.2 The annual statement accounts for the financial year 2018/19 are to be produced and signed by the Council's Chief Financial Officer by 31 May. The audited accounts need to be agreed and signed by Committee by 31 July each year.

### **3 Options/Reasons for Recommendation**

3.1 The recommendation allows the Committee to determine its work programme.

### **4 Policy/Budget Implications**

4.1 The recommendations in this report are within the Council's agreed policy and budgets.

### **5 Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Customer Services Centre, Website and Risk Management Implications**

5.1 None specific.

### **6 Recommendation**

6.1 That the Committee consider and makes necessary changes to its Work Programme.

#### **Background Papers**

Reports and minutes – Audit Committee

Report prepared by: Alison Scott – Head of Finance