

Audit Committee Work Programme for 2019

April		
	Internal audit and internal control (delegations a, b and c)	To receive the quarter 3 update on progress against the previous year's Annual Audit Plan and progress report on follow ups from previous years To approve the Internal Audit Strategy and Audit Plan for the new financial year
	Statement of accounts (delegation d)	To consider any changes to accounting policies to be included in the statement of accounts
	External audit (delegation e)	To receive the Quarterly External Audit progress report To receive the Annual Certification of Claims and Returns for the financial year ending the previous March.
	Effectiveness of Financial procedure rules (delegation f)	By exception only
	Risk management (delegation g)	To receive an update on the Council's risk register
	Annual governance statement (delegation h)	To review the draft annual governance statement
	Borrowing, lending and treasury management (delegation i)	None
	Other matters referred by the Chief Finance Officer or Monitoring Officer (delegation j)	By exception only
July		
	Internal audit and internal control (delegations a, b and c)	To receive the annual report and opinion of the Chief Internal Auditor on the previous year
	Statement of accounts (delegation d)	Receive and approve the statement of accounts for the previous financial year
	External audit (delegation e)	To receive the Annual audit results report for the previous year To receive the Letter of Representation from the Chief Financial Officer to the External Auditor
	Effectiveness of Financial procedure rules (delegation f)	By exception only
	Risk management (delegation g)	To receive an update on the Council's risk register
	Annual governance statement (delegation h)	To receive the annual governance statement for the previous year
	Borrowing, lending and treasury management (delegation i)	To receive and approve a report on the treasury management activity and indicators for the previous financial year
	Other matters referred by the Chief Finance Officer or Monitoring Officer (delegation j)	By exception only
October		
	Internal audit and internal control (delegations a, b and c)	To receive the quarter 1 update on progress against the current year's Annual Audit Plan and progress report on follow ups from previous years
	Statement of accounts (delegation d)	None

	External audit (delegation e)	To receive the annual audit letter concerning the previous financial year To receive a progress report against the annual audit plan the current financial year
	Effectiveness of Financial procedure rules (delegation f)	By exception only
	Risk management (delegation g)	To receive an update on the Council's risk register To receive an annual report on the cyber security risk To receive the risk based verification policy (December in 2018)
	Annual governance statement (delegation h)	None
	Borrowing, lending and treasury management (delegation i)	None
	Other matters referred by the Chief Finance Officer or Monitoring Officer (delegation j)	By exception only
December		
	Internal audit and internal control (delegations a, b and c)	To receive the quarter 2 update on progress against the current year's Annual Audit Plan and progress report on follow ups from previous years
	Statement of accounts (delegation d)	None
	External audit (delegation e)	To receive a progress report against the annual audit plan for the current financial year To receive the annual audit plan for the current financial year
	Effectiveness of Financial procedure rules (delegation f)	By exception only
	Risk management (delegation g)	To receive an update on the Council's risk register
	Annual governance statement (delegation h)	To receive the mid-year update on the progress against the actions contained in the Annual Governance statement approved in July.
	Borrowing, lending and treasury management (delegation i)	To receive the Treasury Management Activity and Prudential Indicators mid-year report for the current financial year. To review the Capital and Investment Strategy prior to referral to Council or To approve the Capital and Investment Strategy. (New document, governance to be confirmed).
	Other matters referred by the Chief Finance Officer or Monitoring Officer (delegation j)	By exception only OCCASIONAL REGULAR ITEMS NOT TIED TO ONE MEETING Every 5 years, the Independent External Assessment of Internal Audit Every 5 years, appointment of External Auditors by the PSAA