

## FORWARD PLAN FOR AUDIT COMMITTEE

### **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 of 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 (see notes at the end of the document)

To receive the Letter of Representation from the Chief Financial Officer to the External Auditor (see note at the end of the document)

#### 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 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

Note July 2020 because the External Auditor has not yet produced the annual results report, neither this or the Letter of Representation will be available at the July 2020 meeting. They will have to be deferred to an extra meeting later in the summer or the September meeting.