

AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

22nd September 2016

WORK PROGRAMME FOR THE YEAR AHEAD

Statement of Accounts

Copies of the unaudited financial statements and the Annual Governance Statement are sent to all members of the Committee at the same time these are issued to the External Auditors at the end of June. An Officer briefing on the statement of accounts is held for all members of the Committee in early/mid September each year, prior to the Committee's formal consideration of the audited financial statements in late September. Under the Accounts and Audit Regulations 2015, with effect from 2017/18 unaudited financial statements will need to be published by the end of May and audited financial statements by the end of July.

2nd February 2017 meeting

Standards

- Monitoring Officer's Report

Governance

- External Audit – Update Report
- External Audit – Grant Claims Certification Work Report
- External Audit – Annual Audit Letter 2015/16
- Treasury Management Strategy, Prudential Indicators and Minimum Revenue Policy Provision 2017/18
- Fraud Compliance Update Report (note: first of new style report – Committee to determine frequency of future reports)
- Internal Audit – Progress Report
- Internal Audit – Draft Audit Plan 2017/18

Monitoring

- S11 Action Plan Monitoring (if still applicable)
- Corporate Governance and Risk (to include: Governance and Accounts Action Plan (for any accounts and/or governance issues raised by the auditors) and Annual Governance Statement – to each meeting, plus any required Treasury Management monitoring updates)
- Financial Savings Monitoring Report (subject to timings and to include any relevant Quarterly Budget Monitoring commentary from Portfolio Holder)
- Committee Action List and Work Programme

27th April 2017 meeting

Standards

- Monitoring Officer's Report

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Governance

- External Audit – Update Report
- External Audit – Audit Plan 2016/17
- External Audit – Audit Fee Letter 2017/18
- External Audit – Auditing Standards 2016/17 (Communication with the Audit, Governance and Standards Committee)
- Accounting Standards (Statement of Accounting Policies)
- Internal Audit – Progress Report
- Internal Audit – Final Audit Plan 2017/18

Monitoring

- S11 Action Plan Monitoring (if still applicable)
- Corporate Governance and Risk (to include: Governance and Accounts Action Plan (for any accounts and/or governance issues raised by the auditors) and Annual Governance Statement – to each meeting, annual Corporate Risk Register report to April meeting and any required Treasury Management monitoring updates)
- Benefits Investigations Annual Report
- Financial Savings Monitoring Report (subject to timings and to include any relevant Quarterly Budget Monitoring commentary from Portfolio Holder)
- Committee Action List and Work Programme
- Annual Review of the Operation of the Committee (Chair's oral report) and Annual Review of the Committee's Procedure Rules (Minute No. 4 of 28th June 2012 meeting refers)
- Calendar of Meetings 2017/18

July 2017 meeting (date not yet set)

Standards

- Monitoring Officer's Report (including memberships of Hearing Sub-Committees if Committee membership changes)

Governance

- External Audit – Update Report (including oral update on Value for Money Conclusion)
- Internal Audit – Annual Report 2016/17 (including review of effectiveness of Internal Audit – no separate Progress Report to this meeting)

Monitoring

- Re-appointment of Lead Risk and/or Fraud Members on the Committee – if required)
- S11 Action Plan Monitoring (if still applicable)
- Corporate Governance and Risk (to include: Governance and Accounts Action Plan (for any accounts and/or governance issues raised by the

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- auditors) and Annual Governance Statement – to each meeting, plus any required Treasury Management monitoring updates)
- Financial Savings Monitoring Report (subject to timings and to include any relevant Quarterly Budget Monitoring commentary from Portfolio Holder)
- Committee Action List and Work Programme

September 2017 meeting (date not yet set)

Standards

- Monitoring Officer's Report

Governance

- External Audit – Audit Findings Report 2016/17 (note: external auditors don't usually provide general update report at this meeting)
- Audited Statement of Accounts 2015/16 (including final Annual Governance Statement)
- Internal Audit – Progress Report

Monitoring

- S11 Action Plan Monitoring (if still applicable)
- Corporate Governance and Risk (to include: Governance and Accounts Action Plan (for any accounts and/or governance issues raised by the auditors) and Annual Governance Statement – to each meeting, Corporate Risk Register 6-month update report to September meeting and any required Treasury Management monitoring updates)
- Financial Savings Monitoring Report (subject to timings and to include any relevant Quarterly Budget Monitoring commentary from Portfolio Holder)
- Committee Action List and Work Programme

January or April 2018 meeting

- Review of Independent Member Appointment (prior to expiry of current 4-year term of office in July 2018 - Minute No. 22 of 25th September 2014 meeting refers)

July 2018 meeting

- General Dispensations Report (to first meeting of the Committee following the 2018 local elections – note: there are no local elections taking place in 2017)