

AUDIT COMMITTEE WORK PROGRAMME

Addition to 19 September 2018

- Annual Audit Letter 2017/18 – brought forward from 12 December.

Deletion from 19 September 2018

- External Auditor's Progress Report – replaced by Annual Audit Letter.

Committee Date: 12 December 2018

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
Annual Audit Letter 2017/18	To consider the external auditors' Audit Letter 2017/18.	External Auditors.	No. Moved to 19 September.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Counter Fraud Unit Update	To consider the six monthly update from the Counter Fraud Unit.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Organised Crime Action Plan and Checklist.	To consider the organised crime action plan and checklist.	Head of Finance and Asset Management / Counter Fraud Manager.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 12 December 2018

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Corporate Risk Register and Draft Risk Management Strategy	To consider the updated Risk Management Strategy prior to consideration by the Executive Committee.	Head of Corporate Services.	Yes – deferred pending the review of the Council’s overall risk management arrangements.

NB – Changes from previous work programme highlighted in bold

Committee Date 27 March 2019			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Certification Year End Letter March 2018	To consider the certification year-end letter March 2017.	External Auditors.	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor's Audit Plan 2018/19	To consider the external auditors' Audit Plan 2018/19.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2017/18 closedown.	Finance Manager.	No.
Critical Judgements and Assumptions Made During the Preparation of the Statement of Accounts	To approve the critical accounting judgements that will be used in completing the 2017/18 annual accounts and to note the key sources of estimation uncertainty.	Finance Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Six Month Plan 2019/20	To approve the Internal Audit Six Month Plan 2019/20 (Apr-Sept).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date 27 March 2019

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Update on Council's Safeguarding Arrangements	Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty. (To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)	Head of Community Services.	No.
Internal Audit Peer Review Update	To receive an update on the progress made in implementing the recommendations arising from the independent review of Internal Audit.	Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2019			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Counter-Fraud Unit Report	To consider the annual update on the work of the Counter Fraud Team.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
External Auditor's Audit Findings	To consider the external auditors' Audit Findings 2018/19.	External Auditors.	No.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2019.	Head of Finance and Asset Management	No.
Statement of Accounts 2018/19	To approve the Statement of Accounts 2018/19.	Head of Finance and Asset Management.	No.
External Auditor's Fee Letters 2019/20	To consider the external auditors' fee letter in relation to the audit work to be undertaken during 2019/20.	External Auditors.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2019

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Annual Report 2018/19	To consider the Internal Audit Annual Report 2018/19 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Head of Corporate Services.	No.
Annual Governance Statement 2018/19	To approve the Annual Governance Statement 2018/19.	Borough Solicitor.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: September 2019			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Audit Letter 2018/19	To consider the external auditors' Audit Letter 2018/19.	External Auditors.	No – Brought forward in line with new deadlines for the Statement of Accounts.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No. – Replaced by Annual Audit Letter 2018/19.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Six Month Plan 2019/20	To approve the Internal Audit Six Month Plan 2019/20 (Oct-Mar).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.

NB – Changes from previous work programme highlighted in bold

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments

NB – Changes from previous work programme highlighted in bold