

APPENDIX A: Draft Audit Committee Work Programme

Future Agenda Items	Notes
25th January 2018	
Anti-Fraud and Corruption Update	This is the annual review of our anti-fraud work, incorporating a review of the relevant policies, the latest national picture on emerging fraud risks facing Local Authorities, our local fraud defences and their review by SWAP, plus anonymised local cases that are being investigated.
National Fraud Initiative	This will be a presentation item for members on the key national database that is used by Local Authorities to review possible fraud “matches”.
Section 106 agreements	An update on the County Council’s work on section 106 agreements, including project work on implementing the new s106 system.
External Audit Update	The regular external audit update as part of their annual cycle.
Internal Audit Update	The regular progress report from SWAP on the completion of the 2017/2018 Internal Audit Plan, highlighting any high risks that have arisen from their work.
Debtor Management	The regular performance report on our progress to collect monies owed to the County Council and the causes of outstanding debts.
Risk Management	The regular update on progress in mitigating the highest scoring risks that face the County Council.
18th March 2018	
Internal Audit Plan and Charter	The 2018/2019 proposed Internal Plan and Charter will come to the March meeting for approval.
External Audit Update	Including the detailed Accounts Audit Plan for the audit of the County Council’s 2017/2018 financial statements, and an update on the early fieldwork.
ISA 240 Responses	For members to consider the responses by the Director of Finance and the Chair of Audit Committee in relation to SCC’s governance and anti-fraud arrangements and whether these responses accord with members own understanding.

Annual Report to County Council	To consider the annual report from the Chair of Audit Committee to the County Council.
Internal Audit Update	The regular progress report from SWAP on the completion of the 2017/2018 Internal Audit Plan, highlighting any high risks that have arisen from their work.
Debtor Management	The regular performance report on our progress to collect monies owed to the County Council and the causes of outstanding debts.
Partial Audits and Risks	<p>To review any completed internal audits that have only received a Partial Assurance.</p> <p>These can be added to any suitable agenda as time, circumstances and member requests dictate.</p>