

APPENDIX A : Draft Audit Committee Work Programme

| <u>Future Agenda Items</u> | <u>Notes</u> |
|--|---|
| | |
| 31st January 2019 | |
| Section 106 Review | Members have requested an update on how the processes have been improved since the previous SWAP audit and Service Showcase report to Audit Committee. |
| Anti-Fraud and Corruption Report | Our formal annual review of national fraud risks, our fraud policies and our work to prevent and detect frauds against the County Council. |
| External Audit Plan | The external auditor is obliged to issue a detailed accounts audit plan to the Audit Committee setting out their proposed approach to give an opinion on the Council's 2018-19 financial statements. |
| Value For Money tracker | An update on SCC's progress against the recommendations made by Grant Thornton at the July 2018 Audit Committee meeting. |
| Risk Management | The regular quarterly update on progress in mitigating the highest scoring risks that face the County Council. |
| Internal Audit Update | The regular progress report from SWAP on the completion of the 2018/2019 Internal Audit Plan, highlighting any high risks that have arisen from their work. |
| Debtor Management | The usual update report on collection of monies owed to the County Council, and an update on management progress against the latest SWAP audit. |
| | |
| 28th March 2019 | |
| Internal Audit Plan and Charter 2019/2020 | To ask the Audit Committee to approve the Plan for the next financial year. |
| Review of the South West Audit Partnership (SWAP) | To review evidence with members to confirm that SWAP remains an effective internal audit function for the County Council. |
| Annual Report of Audit Committee to Full Council | A draft of the Chair's report to Council is usually brought to the March / April meeting for members' consideration. |
| External Audit Update | To consider the interim audit findings and the initial VFM risk assessment. |
| Value For Money tracker | An update on SCC's progress against the recommendations made by Grant Thornton at the July 2018 Audit Committee meeting. |

| | |
|---------------------------------------|--|
| Internal Audit Update | The regular progress report from SWAP on the completion of the 2018/2019 Internal Audit Plan, highlighting any high risks that have arisen from their work. |
| Partial Audit and Risks | To review any completed internal audits that have only received a Partial Assurance, where the dates in the agreed Action Plan show progress should have been made. |
| | |
| <u>Future Agenda Items</u> | |
| | |
| Healthy Organisation report | For the Audit Committee to consider the findings and recommendations of this governance report. |
| Income Code of Practice update | This will be reviewed after the SWAP Internal Audit that is being commenced, and it will come back to Audit Committee in early 2019. |