

## Audit Committee Work Programme

Future Agenda Items	Notes
<b>11 March 2021</b>	
Risk Management update	To review the Strategic Risk Register
Debtor Management update report	To report on the performance in terms of collecting monies owed to the County Council
External Audit Plan and Sector Update	To receive an update on the external audit timetable and audit work undertaken, and any initial findings
Internal Audit report	Annual plan and charter
Internal Audit Update report	SWAP overview and general update of the progress made against the Audit Plan.
Risk Management Update	To Review the Strategic Risk Register
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.
Annual Report to Council	To approve the Committee's Annual report to Full Council
<b>17 June 2021</b>	
Draft Annual Governance Statement (AGS)	For members to review the content of the draft AGS for the current year. (The AGS is a mandatory statement that sits alongside the Statement of Accounts and provides assurance that SCC has effective internal controls in place).
Review of Internal Audit	For members to consider a review carried out by officers, with independent validation, into the effectiveness of the SWAP internal audit function in the current year.
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks that have arisen from their work.
External Audit Update	An update on the progress of Grant Thornton's audit work and progress.
Risk Management	The regular update on progress in mitigating the highest scoring risks
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	To review any completed internal audits that have only received a Partial Assurance. These can be added to

	any suitable agenda as time, circumstances and member requests dictate.
<b>19 August 2021</b>	
Statement of Accounts	To approve both the County Council's and Pension Fund's accounts, final Annual Governance Statement and Value for Money arrangements.
<b>23 September 2021</b>	
External Audit Update	An update on the progress of the audit as it moves towards a conclusion following the approval of the accounts in July.
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks that have arisen from their work.
Risk Management	The regular update on progress in mitigating the highest scoring risks
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.
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.
Value For Money Tracker	An update on SCC's progress against the recommendations made by Grant Thornton.
External Audit Update	An update on the progress of the audit as it moves towards a conclusion following the approval of the accounts in July.
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks that have arisen from their work.
<b>18 November 2021</b>	
External Audit Update	An update on Grant Thornton's work and planning progress, and an update from the audit sector in general.
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks that have arisen from their work.

National Audit Office report	For members to consider a report from the NAO that looks at the governance requirements of transformational projects.
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.
External Audit Update	An update on Grant Thornton's work and planning progress, and an update from the audit sector in general.
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks that have arisen from their work.