

Audit Committee Work Programme

Future Agenda Items	Notes
22 July 2021	
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).
Annual Audit Opinion from SWAP	To receive the annual audit opinion from the Council's internal auditors
Internal Audit Update	Progress report from SWAP on the status of the current Internal Audit Plan, noting any high risks identified.
External Audit Update	An update on the progress of Grant Thornton's audit work and progress.
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.
19 August 2021	
Statement of Accounts	To approve both the County Council's and Pension Fund's accounts, final Annual Governance Statement and Value for Money arrangements.
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.
23 September 2021	
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.
Advisory opinion audit update	To receive an update on the Highways Maintenance – duplicate payment requests 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.
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.
18 November 2021	
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.
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.