

Audit Committee Work Programme

Future Agenda Items	Notes
18 November 2021	Training Session (Virtual) on Statement of Accounts
25 November 2021	
Internal Audit Update	The regular progress report from SWAP on the completion of the current Internal Audit Plan, highlighting any high risks
Approval of the Statement of Accounts 2020/2021	To consider the matters raised in Grant Thornton's Audit Findings Report, approve the updated Annual Governance Statement, approve the Council's audited Statement of Accounts, and approve the Letter of Representation
Approval of the Pension Fund Accounts 2020/2021	To consider the matters raised in Grant Thornton's Audit Findings Report, approve the Pension Fund Accounts, and approve the Letter of Representation
Appointment of External Auditors	To receive a report and proposals for external appointment through the PSAA from the Director of Finance & Governance
Independent Member for the Audit Committee	Proposal to recruit an independent member of the Audit Committee
Committee Work Programme	To consider the current work programme for future meetings and receive any suggestions for additional items.
27 January 2022	
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 Update report	SWAP overview and general update of the progress made against the Audit Plan
Debtor Management update report	To report on the performance in terms of collecting monies owed to the County Council
Risk Management Update	To Review the Strategic Risk Register
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.
10 March 2022	
External Audit Plan and	To receive an update on the external audit timetable

Sector Update	and audit work undertaken, and any initial findings
Internal Audit Plan and Audit Charter	To consider the proposed internal Audit Plan and internal Audit Charter
Internal Audit update report	SWAP overview and general update of the progress made against the Audit Plan
16 June 2022	
Annual Report to Council	To approve the Committee's Annual report to Full Council
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
28 July 2022	
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
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
External Audit Plan for the Council and Pension Fund	To approve the external auditors audit plans for the Council and the Pension Fund
22 September 2022	
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
24 November 2022	
Statement of Accounts	To approve both the County Council's and Pension Fund's accounts, final Annual Governance Statement and Value for Money arrangements
National Audit Office report	For members to consider a report from the NAO that looks at the governance requirements of transformational projects
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