

APPENDIX 2 - Audit and Governance Committee proposed work programme 2011/12

13 July 2011	August (TBC)
<p>Internal Audit</p> <ul style="list-style-type: none"> • Head of Audit – Annual Opinion 2010/11 [5.12.5.7 a, c] • Internal Audit Strategy and Annual Internal Plan 2011/12 [5.12.5.5 a] <p>Other</p> <ul style="list-style-type: none"> • TBC 	<p>Internal Audit</p> <ul style="list-style-type: none"> • Annual Governance Statement 2010/11 [Ref 5.12.5.1 a, e] [5.12.5.4 a] <p>Other</p> <p>TBC</p>
16 September 2011	11 November 2011
<p>Internal Audit</p> <ul style="list-style-type: none"> • Internal Audit Progress Report [5.12.5.5 b] [5.12.5.7 b] • Summary of Audit Reports finalised within Quarter [5.12.5.3 b] [5.12.5.6 a,b,c] • Review of implementation of recommendations – Internal and External Audit (High and Medium Recommendations only) and Progress of Issues identified within AGS [5.12.5.2 a,c] [5.12.5.8 c] <p>External Audit</p> <ul style="list-style-type: none"> • Annual Governance Report– 2010/11 [5.12.5.5 c] [5.12.5.8 a,b] [5.12.5.11 d] • Auditor’s report giving an opinion on the financial statements – 2010/11 • Value for Money Conclusion – 2010/11 <p>Risk Management</p> <ul style="list-style-type: none"> • Annual Report 2010/11 [5.12.5.4 b] <p>Other</p> <ul style="list-style-type: none"> • Financial Statements Approval – 2010/11 [5.12.5.11 b] • Reviewing and approving the annual letter of representation [5.12.5.11] • Receiving biannual forecasts of revenue and capital outturn [5.12.5.11 a] 	<p>Internal Audit</p> <ul style="list-style-type: none"> • Internal Audit Progress Report [5.12.5.5 b] [5.12.5.7 b] • Summary of Audit Reports finalised within Quarter [5.12.5.3 b] [5.12.5.6 a,b,c] • Review of implementation of recommendations – Internal and External Audit (High and Medium Recommendations only) and Progress of Issue identified within AGS [5.12.5.2 a,c] [5.12.5.8 c] <p>External Audit</p> <ul style="list-style-type: none"> • Final accounts memorandum – 2010/11 • Annual audit letter – 2010/11 <p>Other</p> <ul style="list-style-type: none"> • Meeting privately with the Internal Auditors • Meeting privately with the External Auditors [5.12.5.9] • Inspection Reports (where appropriate) [5.12.5.8 a] <p>Audit Committee Training Session [5.12.5.12 b]</p>

27 January 2012	9 March 2011
<p>Internal Audit</p> <ul style="list-style-type: none"> • Internal Audit Progress Report [5.12.5.5 b] [5.12.5.7 b] • Summary of Audit Reports finalised within Quarter [5.12.5.3 b] [5.12.5.6 a,b,c] • Review of implementation of recommendations – Internal and External Audit (High and Medium Recommendations only) and Progress of Issue identified within AGS [5.12.5.2 a, c] [5.12.5.8 c] • <p>External Audit</p> <ul style="list-style-type: none"> • Update Note [5.12.5.8 b] <p>Other</p> <ul style="list-style-type: none"> • Reviewing any proposed amendments to the Council’s code of corporate governance, financial procedure rules, contract and procurement procedure rules, scheme of delegation, budget policy, procedure rules or governance arrangements [5.12.5.10] • Annual Governance Report (from the Monitoring Officer) • Procurement Report [5.12.5.12 d] 	<p>Internal Audit</p> <ul style="list-style-type: none"> • Internal Audit Progress Report [5.12.5.5 b] [5.12.5.7 b] • Summary of Audit Reports finalised within Quarter[5.12.5.3 b] [5.12.5.6 a,b,c] • Review of implementation of recommendations – Internal and External Audit (High and Medium Recommendations only) and Progress of Issue identified within AGS[5.12.5.2 a,c] [5.12.5.8 c] • <p>Other</p> <ul style="list-style-type: none"> • Audit and Governance Committee – Terms of Reference review • Review of the effectiveness of the Audit and Governance Committee and the Terms of Reference [5.12.5.12 g] [5.12.5.12 h] • Counter Fraud and Corruption policies – Annual Review and Approval [5.12.5.2 b] • Whistleblowing policy – Annual Review and Approval [5.12.5.2 c] • Review of Complaints Policy(if applicable) [5.12.5.2 d] • Receiving biannual forecasts of revenue and capital outturn [5.12.5.11 a] • Annual Review of Internal Audit [5.12.5.5 d] [5.12.5.9 d] • Review of External Audit [5.12.5.12]

Notes

1. Each proposed work item has been referenced back to the Audit and Governance Code to demonstrate how the work programme helps the Committee discharge its responsibilities.
2. Please note: 5.12.5.9 – Reviewing and agreeing the external auditors annual audit plan, including the annual fee for 2011/12 was reviewed and agreed by the Audit and Governance Committee on 28 June 2011.