

Appendix A

Governance & Audit Committee – 2014/15 Indicative Annual Work Plan & Timetable

	Jun	Jul	Sep	Dec	Mar	Comments/ Frequency
Internal Audit (Baker Tilly)						
Appointment of Internal Auditors	■	■	■	■	■	As required
Indicative Annual Audit Strategy & Plan				✓		
Annual Audit Strategy & Plan					✓	
Progress Report	✓		✓	✓	✓	
Tracking Report	✓			✓	✓	
Annual Report & Opinion	✓					
Private meeting with internal audit				✓		
Review effectiveness of internal audit and external audit relationship				✓		By reference to Joint Working Protocol
Adherence to Public Service Internal Audit Standard	✓					
External Audit (KPMG)						
External Audit Plan (inc fees)					✓	
Progress Report	■	■	■	■	■	As required
Annual Governance Report			✓			
Annual Audit Letter				✓		
Certification of Grants & Returns Annual Report					✓	
Private meeting with external audit				✓		
Risk Management						
Risk Management Strategy	■	■	■	■	■	Review biennially
Corporate Risk Register			✓		✓	Review biannually
Risk Management & Business Continuity Annual Report	✓					
Governance						
Annual Governance Statement (AGS)		✓				Annually
Code of Corporate Governance	■	■	■	■	■	Review biennially
Review of Effectiveness & TOR				✓		Review biennially
Regulatory Framework						
Counter Fraud & Corruption Framework	■	■	■	■	■	Review biennially
Counter Fraud Annual Report			✓			
Review Other Policies as required eg Contract Procedure Rules, Codes of Conduct	■	■	■	■	■	
Finance						
Draft/Final Financial Outturn	✓					
Statement of Accounts		✓	✓			
Treasury Management Strategy	■	■	■	■	■	Review as required
Treasury Management Annual Report	✓					
Treasury Management mid-year review				✓		
Review of Financial Regulations	■	■	■	■	■	Review as required
Statement of Accounting Policies					✓	
Pension Assumptions					✓	
Other Reports						
Health & Safety Annual Report	✓					
Ombudsman Annual Review Letter			✓			
Review of various protocols – Partnerships, Sponsorship	■	■	■	■	■	Review as required

■ These items may occur at any time during the course of the municipal year