

**AUDIT COMMITTEE RECURRENT ANNUAL WORK
PROGRAMME FROM MARCH 2017 TO TAKE INTO ACCOUNT
CHANGES TO DEADLINE FOR 2017/18 FINANCIAL ACCOUNTS**

| Meeting | Item | Action | Responsibility |
|------------------|---|------------------------------|---|
| March | External Audit Plan | Note | External Audit |
| | Internal Audit Plan | Approve | Internal Audit Client Manager, Gail Beaton |
| July | Review Audit Committee's Terms of Reference | Rec to Council, if necessary | Committee Services |
| | External Audit Findings Report | Note | External audit |
| | Annual Governance Report | Endorse | External Audit |
| | Internal Audit Charter | Endorse | Internal Audit Client Manager, Gail Beaton |
| | Annual Internal Audit Report (Activity of previous financial year) | Comment and Note | Internal Audit Client Manager, Gail Beaton |
| | Statement of Accounts (Deadline before 31/07/2017) | Approve | Head of Finance, Peter Vickers |
| | Annual Governance Statement (Deadline before 31/07/2017) | Approve | Head of Policy and Governance, Robin Taylor |
| September | Risk Management Framework | Approve | Head of Finance, Peter Vickers |
| November | External Audit Annual Audit Letter | Note | External Audit |
| | Fraud Strategies & Policies (every 2 years unless significant changes required) | Endorse | Internal Audit Client Manager, Gail Beaton |

Please Note:- At every meeting the Committee will receive the following reports:-

Review of progress in the implementation of Internal Audit Recommendations [To note and instruct]; and

Review of the progress in achieving the Audit Plan [To note and instruct]

The Work Programme details regular items, but other items can be submitted to each meeting on an ad hoc basis or at the request of the Committee.