

AUDIT COMMITTEE - REPORTING CALENDAR

Appendix 2

The following sets out the proposed timetable for submission of standard reports to the Audit Committee. This does not include:

- Internal Audit and External Audit reports on individual assignments;
- Audit Scotland National Reports; and
- Reports from external scrutiny bodies where governance, risk and internal controls have been examined.

These reports will be presented when work is completed.

The Reports listed below are expected to be delivered according to the following timetable but some are provisional dates:

Area	Assigned to	September	December	March	May	June
Governance						
Council's Annual Governance Statement	Legal Services Manager				✓	
Review of Council's Code of Corporate Governance	Legal Services Manager				✓	
Internal Audit Assessment of Annual Governance Statement and review of the Council's Code of Corporate Governance	Internal Audit Manager				✓	
Audit Committee Chair Report to Council (including assessment of Audit Committee against the CIPFA Audit Committee Practical Guidance for Local Authorities 2013)	Audit Committee Chair					✓
Assessment of Internal Audit against the Public Sector Internal Audit Standards	Internal Audit Manager				✓	

Area	Assigned to	September	December	March	May	June
Review and approval of the Internal Audit Charter (following any changes)	Internal Audit Manager				✓	
Internal Audit						
Internal Audit Plan	Internal Audit Manager			✓		
Progress Reports with Current year's plan	Internal Audit Manager		✓			
Follow up on adequacy of actions taken on Internal Audit Recommendations	Internal Audit Manager					✓
Number of recommendations made by Internal Audit and percentage reported as complete by management	Internal Audit Manager		✓			
Internal Audit Manager's Annual Assurance Statement	Internal Audit Manager				✓	
External Audit						
Annual plan	EY			✓		
ISA 260 - External Audit Report to those charged with Governance	EY	✓				
Risk Management						
Review of risk registers - reporting of critical and high risks	Risk, Safety Health & Civil Contingencies Manager	✓ Quarter 1	✓ Quarter 2	✓ Quarter 3		✓ Quarter 4
Risk, Safety Health & Civil Contingencies Manager's Annual report on Risk Management Control	Risk, Safety Health & Civil Contingencies Manager					✓

Area	Assigned to	September	December	March	May	June
Fraud and Corruption						
National Fraud Initiative Report	Internal Audit Manager	✓				✓
Corporate Fraud Annual Report	Internal Audit Manager		✓			
Finance						
Treasury Management Reports (Provisional date)	Head of Finance and Integrated Service Support			✓		✓
Financial Monitoring Reports (Provisional date)	Head of Finance and Integrated Service Support	✓ Quarter 1	✓ Quarter 2	✓ Quarter 3		✓ Quarter 4
Number of Reports per meeting		4	5	5	6	7