

Audit Committee Reporting Calendar

Report by Gerald Tait, Risk and Audit Manager

1. Introduction

This report presents the Audit Committee with an indicative business list for a typical calendar year.

2. Background

It is best practice to have a business calendar for the Audit Committee, firstly to spread the business and reporting events but also to identify Audit Committee training need.

The attached calendar is self-explanatory.

3. Report Implications

3.1 Resource

There are no direct resource implications in this report.

3.2 Risk

The business calendar reduces the risk of certain meetings being over or under loaded and spreads the business matters.

3.3 Policy

Strategy –The reporting calendar complies with the requirements of the Council's risk management policy and audit committees codes of practice.

Consultation – The Risk and Audit Manager has consulted the Chair of the Audit Committee and the section 95 Officer (Head of Finance and Human Resources).

Equalities – there are no equalities issues.

Sustainability – the business calendar assists the sustainability of the Audit Committee which in turns assists the committee's promotion of sound governance, management of risk and a strong internal control environment.

4. Recommendations

The Audit Committee is invited to:-

Adopt the Audit Committee Reporting Calendar.

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