

AUDIT COMMITTEE - REPORTING CALENDER

The following sets out the 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	October	December	February	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 Council's Code of Corporate Governance	Internal Audit Manager						✓	
Internal Audit Manager's Annual Assurance Statement	Internal Audit Manager						✓	
Risk, Safety Health & Civil Contingencies Manager Annual report on Risk Management Control	Risk, Safety Health & Civil Contingencies Manager						✓	
Audit Committee Chair Report to Council (including assessment of Audit Committee against the CIPFA Audit Committee)	Audit Committee Chair							✓

Area	Assigned to	September	October	December	February	March	May	June
Practical Guidance for Local Authorities 2013)								
Assessment of Internal Audit against the Public Sector Internal Audit Standards	Internal Audit Manager							✓
Review and approval of Internal Audit Charter (following any changes)	Internal Audit Manager		✓					
Internal Audit								
Internal Audit Plan	Internal Audit Manager					✓		
Progress Reports with Current years 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			✓				
Annual Reporting Calendar	Internal Audit Manager		✓					
External Audit								
Annual plan	Grant Thornton					✓		
Progress Update Report	Grant Thornton							✓
Interim Audit Review	Grant Thornton	✓						
ISA 260 - External Audit Report to those charged with Governance	Grant Thornton	✓						
Annual Report				✓				
Risk Management								
Review of risk registers - reporting of	Risk, Safety		✓		✓		✓	

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critical and high risks	Health & Civil Contingencies Manager							
Update to Risk Management Control Policy and Framework	Risk, Safety Health & Civil Contingencies Manager				✓			
Fraud and Corruption								
National Fraud Initiative Report	Operational Support Manager		✓					✓
Fraud and Corruption Statistics for previous financial year	Internal Audit Manager							✓
Review and update of Fraud and Corruption and Anti Money Laundering policies	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		✓		✓		✓	
Number of Reports per meeting		2	6	3	5	2	6	7