

**AUDIT COMMITTEE
ANNUAL REPORTING CALENDAR**

NB – This document is purely to give members an understanding of typical reports presented to them and to identify any training needs.

Meetings in the calendar year – January, March, May, June, September, October or November and December.

Reports which will be presented as and when work is completed, and are not specifically programmed:-

- Internal and External Audit reports on individual audit assignments
- External Audit Plan for the ensuing financial year
- Audit Scotland national reports
- Reports of external scrutiny bodies where governance, risk and internal control have been examined

This leaves a list of essential reports which will be presented to the Audit Committee as per the schedule below:-

Topic	January	March	May	June	September	October/November	December
Risk Management ¹							
Scrutiny of the Risk Management Policy and Framework					✓		
Scrutiny of the Annual Risk Management Control Programme for the closing financial year		✓					
Scrutiny of the Annual Risk Control Programme for the coming financial year (May) and a mid-year report (October/November)		✓				✓	
Scrutiny of the Corporate Risk Register			✓				✓
Scrutiny of High Risks Control	✓			✓		✓	
Internal Control Environment							
Scrutiny and promotion of the Fraud and Corruption Policy							✓
Fraud and Corruption statistics for the previous financial year			✓				
National Fraud Initiative (NFI) - updates			✓			✓	

¹ Audit Committee members receive copies of the minutes of the Risk Management Group which meets every six weeks. In their promotion of robust risk management, this routine lets elected and independent members view the day-to-day risk control.

Topic	January	March	May	June	September	October/November	December
Audit Plan and Strategy for the ensuing financial year and confirmation of three-year Audit Plan		✓					
Current Year's Internal Audit Plan – Progress Report	✓	✓	✓	✓	✓	✓	✓
Outstanding Internal and External Audit recommendations – performance report	✓	✓	✓	✓	✓	✓	✓
Risk and Audit Manager's Annual Assurance Statement on Internal Control for the previous financial year. This report includes Internal Audit Performance Indicators			✓				
Council's Annual Governance Statement for the previous financial year			✓				
Treasury Management – Scrutiny of Policy for the coming financial year		✓					
Treasury Management – Policy and Performance for the previous financial year						✓	
Governance							
Scrutiny of the Council's Local Code of Corporate Governance					✓		
Scrutiny of the Code of Internal Audit Practice and Internal Audit Charter				✓			
ISA 260 – External Audit Report to those charged with the governance of the Council					✓		
Audit Committee Self-assessment				✓			
TOTAL NUMBER OF REPORTS PER MEETING	3	6	7	5	5	6	4