

**AUDIT COMMITTEE  
ANNUAL REPORTING CALENDAR**

**NB – This document is purely to give members an understanding of typical reports presented to them.**

Meetings per annum – May, June, September, November, December, January and March.

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 and in the case of External Audit, national reports
- Risk management related reports e.g. insurer surveys, HSE reports
- Reports of external scrutiny bodies where governance, risk and internal control has been examined

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

Topic	May	June	September	November	December	January	March
<b>Risk Management</b>							
Risk Management Policy and Control Programme for ensuing year							✓
Risk Management Control Programme – updates for the current year			✓				✓
Corporate Risk Register	✓			✓			✓
<b>Internal Control Environment</b>							
Fraud and Corruption Policy		✓					
Fraud and Corruption statistics for the		✓					

Topic	May	June	September	November	December	January	March
previous financial year							
National Fraud Initiative (NFI) - updates			✓			✓	
Audit Plan and Strategy for the ensuing financial year and confirmation of three-year Audit Plan						✓	
Current Internal Audit Plan - update	✓	✓	✓	✓	✓	✓	✓
Outstanding Internal And External Audit recommendations – performance report	✓	✓	✓	✓	✓	✓	✓
Risk and Audit Manager's Annual Assurance Statement on Internal Control for the previous financial year		✓					
Council's Annual Governance Statement for the previous financial year			✓				
Treasury Management –					✓		

<b>Topic</b>	<b>May</b>	<b>June</b>	<b>September</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>March</b>
Policy and Performance							
<b>Governance</b>							
Council's Code of Corporate Governance					✓		
Code of Internal Audit Practice and Internal Audit Charter				✓			
ISA 260 – External Audit			✓				
Published Financial Accounts of the Council				✓			