# Audit and Risk Committee Work Plan 2018/19

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| **Audit Meeting** | **Proposed Items for Agenda** |
| Autumn Meeting -  Oct | * Internal audit progress Report – standing item * External Audit – update – standing item * National Fraud Initiative (final report) * Update on Shared Services/National and Regional Working * Fraud update - Standing Item * Audit Scotland Reports – standing item * Full review of SFIs * Update on roll out of Enterprise Risk Framework * Board Risk Register (standing agenda item) * Review of Board Standing Orders * Update on work on asset lives * Cyber update * Procurement Strategy update * Update on expansion programme |
| Winter Meeting -  February | * Internal Audit Progress Report * External Audit annual plan * External Audit – Interim management report * Update on Governance statement guidance * Fraud Update * Updated fraud policy * Update on Audit Scotland reports * Update on Shared Services/National and Regional Working * Enterprise Risk update * Board Risk Register * Amendments to SFIs if required\* * Update on expansion programme |
| Spring Meeting -  April  NB the accounting policies need to be approved prior to prep of accounts.  NB the governance statement needs to be approved prior to inclusion in accounts | * Internal Audit Progress Report * Internal Audit Draft plan for 2016/17 for approval * Internal Audit Annual Report\* * External Audit * Standing Committee Annual Reports (Draft) * Information Governance Annual Report * Risk Management Annual Report * Accounting Policies for approval\* * Fraud update * Risk update * Board Risk Register * Governance statement for approval (to include in annual accounts)\* * update on Audit Scotland reports * Draft annual report for committee * Amendments to SFIs if required\* * Update on expansion programme |
| Summer meeting –  early June | * External Audit Annual Report with opinion * Annual report and Accounts * Statement of Assurance * Final Annual Report for the committee. * Proactive fraud plan for year * ISAE3402 – financial controls assurance for National Single Instance * Any other external assurance papers Terms of Reference for committee – annual review * Work plan for committee for following year * Fraud update * Enterprise Risk update * Board Risk Register * Endowments Annual Report and Accounts – for noting * Update on expansion programme |

**\* - dependent on the date of the meeting some items may move between meetings**

**Other items may be added as required**

* Standing items for each meeting:
* Internal audit progress report
* External audit
* Fraud update
* Strategic Risk Committee update
* Board Risk Register
* Audit Scotland update – reports as applicable
* NFI updates
* Update on national shared services – Regional/National working