

**AUDIT COMMITTEE CORE WORK**

For review at AC meeting – 9/5/19 – no changes proposed unless members have any changes

MONTH	AUDIT COMMITTEE MEETING	
<b>January</b>		
<b>February</b>	<p>Approve External Audit Plan            Consider Internal Audit Progress Report            Initial consideration of Internal Audit Plan for new year            Consider the Declaration of Interests Register</p>	<p>Assurance Framework and Corporate Risk Register – <i>for information, to assist in ensuring Internal Audit Plan is aligned with Assurance Framework and is sufficiently risk-based</i></p> <p>Internal Audit Meetings with the Chairman of Audit Committee, Director of Finance &amp; Estates, Director of HR &amp; CA and relevant Assistant Directors and other relevant parties regarding the draft Internal Audit Plan</p> <p>Bilateral meeting between the Audit Committee Chairman and Chairman of the Trust Board</p> <p>Audit Committee Training Needs analysis and assessment of skills mix.</p> <p>Bilateral meeting between the Audit Committee Chairman and External Audit (pre Audit Committee meeting)</p> <p>Bilateral meeting between the Audit Committee Chairman and Internal Audit (post Audit Committee meeting)</p>
<b>March</b>	<p>Bilateral meeting between the <b>Chairman of the Board</b> and Director of NIAO</p>	

<b>April</b>		Preparation of Audit Committee Annual Report Complete the NIAO Audit Committee Self-Assessment Checklist
<b>May/June</b>	Review and consider the draft annual report and accounts and the draft External Audit management letter (if available) Consider final progress report from Internal Audit; Consider Internal Audit Annual Report and Opinion for the financial year just finished; Approve the Internal Audit annual audit plan. Agree the Audit Committee's annual report to the Board and Accounting Officer. Opportunity at end of meeting to speak to Auditors in absence of Trust staff. Consider the Committee's own effectiveness in its work Review of Audit Committee Terms of Effectiveness	Closed meeting of the Committee (held post Audit Committee meeting)
<b>June</b>	Special one agenda item meeting to approve the accounts (including Charitable Funds) Advise the Accounting Officer on signing the accounts and the signing of and content of the Governance Statement;	<b>CE in attendance</b> Prepare schedule of dates for meetings in the incoming year
<b>July</b>		-
<b>August</b>		
<b>October</b>	Consider mid year report and progress report from Internal Audit; Consider Mid-year Assurance Statement; Consider the Final External Audit management letter for the previous year and any emerging findings from any current interim / in-year work of External Audit. Consider any residual actions arising from the previous year's work of both	Closed meeting of the Committee (held post Audit Committee meeting)

	internal and external audit.	
<b>October</b>		
<b>November</b>		
<b>December</b>	Consider progress report from Internal Audit; Receive Annual Report of the Procurement Board	

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