

AUDIT COMMITTEE – WORK PLAN 2019/2020



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Q1 – 14 August 2019	Special meeting – 25 September 2019	Q2 – 13 November 2019	Q3 – February 2020	Q4 - May 2020
Terms of Reference / Report	Frequency	Timing	TOR Reference Legislative Requirement	Responsible Officer
Audit Committee Performance <ul style="list-style-type: none"> • Annual Report from Presiding Member • Presiding Member meeting with Council • Audit Committee Self Assessment • Review of Annual Plan • Review of the Terms of Reference • Training Plan • Meeting Dates 	<ul style="list-style-type: none"> • Annual • Annual • Annual • Annual • Biennially • Annual • Annual 	<ul style="list-style-type: none"> Q1 / Spec Q1 / Spec Q2 Q4 Q4 Q4 Q2 	TOR-12	CEO/EO
External Audit <ul style="list-style-type: none"> • End of Financial Year Audit Approach & Reporting Timetable • External Audit Interim Management Letter • 2018/2019 Annual Financial Statement • Confidential meeting with External Auditors • Matters arising from the 2018/2019 External Audit 	<ul style="list-style-type: none"> • Annual • Annual • Annual • Annual 	<ul style="list-style-type: none"> Q3 Q1 / Spec Q1 / Spec Q1 / Spec Q2 	TOR-11 S126(4)(a) S126(4)(b)	GMCS CFO
Financial Reporting <ul style="list-style-type: none"> • Review of Annual Business Plan • Review of LTFP • Review of Budget 	<ul style="list-style-type: none"> • Annual • Annual • Quarterly 	<ul style="list-style-type: none"> Q4 Q3 Q2; Q3; Q4 	TOR-9.1 S126(4)(ab)	GMCS CFO
Internal Audit <ul style="list-style-type: none"> • Strategic Internal Audit Plan 2019-2021 • Confidential Meetings with Internal Auditors • Internal Audit Action Plan Updates and 2x review reports 	<ul style="list-style-type: none"> • Annual • Annual • Biennially 	<ul style="list-style-type: none"> Q3 Q3 Q2; Q4; 	TOR-10 S126(4)(c) S126(4)(b) S126(4)(c)	CEO/EO
Internal Controls and Risk Management Systems <ul style="list-style-type: none"> • Results of the LGA Risk Management Review • Internal Controls Update 	<ul style="list-style-type: none"> • Annual • Biennially 	<ul style="list-style-type: none"> Q1 Q1; Q3; 	TOR-9.2 S125	CEO/EO GMCS
Good Public Administration Framework <ul style="list-style-type: none"> • Public Interest Disclosure Act 2018 requirements (replacing Whistleblowers) • Complaint Framework 	<ul style="list-style-type: none"> • Biennially • Biennially 	<ul style="list-style-type: none"> Q1 Q1 	TOR-9.3	CEO/EO

