



Audit and Risk Committee Forward Planner

Description	March	June	Sept	Dec	Comments
INTERNAL CONTROLS AND RISK MANAGEMENT					
Management Responses to Audit Control Recommendations	✓			✓	
COMPLIANCE REPORTING					
Compliance Report	✓	✓	✓	✓	
Whistleblowing Report	✓	✓	✓	✓	
RISK MANAGEMENT					
Risk Management Update	✓	✓	✓	✓	
Risk Appetite				✓	
Risk Register	✓	✓	✓	✓	
FINANCIAL REPORTING					
Judgements and Estimates	✓				
Changes to Accounting Policies	✓				
Status of Year End Process			✓		
Reserves – appropriate level			✓		
Going Concern			✓	✓	
Auditor’s Completion Report				✓	
Representation Letter				✓	
Review of Annual Report & Accounts (ARA)				✓	
Review of Auditor and ARA Process				✓	
Reappointment of Auditor & Audit Fee				✓	
Payment Practices	✓	✓	✓	✓	
Annual Review of Delegated Authorities				✓	
Directors’ Expenses		✓			
Review of s172 Reporting				✓	
Planning of Year End Process including responsibilities	✓				
INTERNAL AUDIT					
Internal Audit Status Report	✓	✓	✓	✓	
Annual Performance Assessment				✓	
Internal Audit Plan 23/24	✓				
Private Session		✓		✓	
EXTERNAL AUDIT					
External Audit Status Report	✓	✓			
External Audit Plan 22/23				✓	
External Audit Plan 23/24	✓				
Private Session				✓	



Description	March	June	Sept	Dec	Comments
GOVERNANCE					
ARC Forward Plan				✓	
AGM Resolutions			✓		ARA and Auditor re-election
Modern Slavery Act Statement	Planning	Approval			
Terms of Reference	✓	✓	✓	✓	
Private Session with Management		✓			
Committee Effectiveness Review	✓			Template	
Policy on non-audit services	✓				
INSURANCE					
Insurance Renewal (31/03)	✓				
Post-Renewal Report		✓			
DISASTER RECOVERY					
Review and Seek Assurance				✓	
DEEP DIVES					
As appropriate	✓	✓	✓	✓	