**HFMA *NHS audit committee handbook***

**Appendix C: Example agenda and timetable**

**Example NHS audit committee agenda and timetable**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 1 | 2 | 3 | 4 | 5 |
| **Agenda item/Issue** | **March** | **May** | **July** | **September** | **January** |
| **Governance** |
| Review the assurance framework |   |   | X |   | X |
| Review the risk management system |   |   |   |   | X |
| Deep dive into specific risks and assurances (where delegated) | X | X |   | X | X |
| Review ICS risks and assurances | X |   |   | X |   |
| Note business of other committees and review inter-relationships | X |   | X | X | X |
| Review draft annual governance statement  | X | X |   |   |   |
| Receive other sources of assurance | X |   | X | X | X |
| Review the draft annual report and accounts |   | X |  |   |   |
| Review speaking up/ whistleblowing arrangements |   |   |   | X |   |
| Review fit and proper person tests | X |   |   |   |   |
| Review information/ cyber security arrangements |   |   |   | X |   |
| Review other reports and policies as appropriate |   | X |   |   | X |
| **Financial focus** |
| Agree draft annual report and accounts timetable and plans |   |   |   |  |  X |
| Review annual report and accounts progress | X |   |   |   |   |
| Review annual accounts and ﬁnancial statements (including the external audit opinion) |   | X (June meeting may be required) |   |   |   |
| Review risks and controls around ﬁnancial management |   |   | X |   | X |
| Review changes to standing orders, standing ﬁnancial instructions and other key governance documents | X |   | X |   | X |
| Review changes to accounting policies/ significant judgements |   |   |   |   | X |
| Review exception reporting | X |   |   | X |   |
| Review losses and special payments | X |  X | X | X  | X |
| **Internal audit** |  |  |  |  |  |
| Review and approve annual internal audit plan | X |   |   |   |   |
| Review and approve internal audit terms of reference | X |   |   |   |   |
| Annual review of the effectiveness of internal audit |   |   |   |   | X |
| Review internal audit progress reports | X |   | X | X | X |
| Receive annual internal audit report and associated opinions |   | X |   |   |   |
| **External audit** |   |   |   |   |   |
| Agree external audit plans and fees | X |   |   |   | X |
| Review the effectiveness of external audit |   |   |   | X |   |
| Review external audit progress reports | X | X | X | X | X |
| Receive the external auditor’s report to those charged with governance |   |   | X |   |   |
| Receive/consider the external auditor's annual audit letter |   |   | X (June meeting may be required) |   |   |
| **Counter fraud**  |   |   |   |   |   |
| Review and approve the annual work plan for counter fraud activity | X |   |   |   |   |
| Review counter fraud progress reports | X |   | X | X | X |
| Review the organisation’s annual self-assessment against NHSCFA’s standards  |   | X |   |   |   |
| Review the effectiveness of the those carrying out counter fraud activity  |   |   |   |   | X |
| Receive the annual report on counter fraud activity |   | X |   |   |   |
| **Other activities** |   |   |   |   |   |
| Plan how to discharge the committee’s duties | X |   |   |   |   |
| Self-assess the committee’s effectiveness |   |   |   |   | X |
| Review the committee’s terms of reference |   |   |   | X |   |
| Draft/ agree the annual committee report | X | X |   |   |   |
| Private discussions with internal and external auditors (and LCFS) |   |   | X |   |   |
| Brieﬁng/ update sessions |   | X |   | X |   |