

APPENDIX 1

The table below contains a list of proposed updates or discussion topics for the Audit Committees at Watford Borough Council (WBC) and Three Rivers District Council (TRDC) and offers the opportunity to express an interest in each topic.

Topic	Led by	Level of Interest / Priority (H/M/L)
Audit Committee effectiveness	SIAS	
Navigating SIAS audit reports	SIAS	
The role of the Audit Committee in corporate governance	Head of Democracy and Governance / SIAS	
The role of the Audit Committee in risk management	Risk Manager / SIAS	
The role of the Audit Committee with the work of external audit	External Audit	
Statement of Accounts for Audit Committees	Finance	
Anti-Fraud and Corruption	Anti-Fraud Team	
Emerging Risks	SIAS	
Treasury Management (where relevant)	Treasury Manager	
Oversight of Freedom of Information (where relevant)	Head of Democracy and Governance	
About SIAS	SIAS	

1. Each of the above topics could be covered as a high level 'lite bite' (15 to 30 minutes) or as an extended session (45minutes to 1 hour max) prior to the commencement of each Audit Committee. The latter may involve merging some of the proposed topics.
2. Shorter sessions are a popular choice for Members pressed for time and not wishing to be overwhelmed by detail.
3. These sessions work best where there is an open discussion on the topic and Members actively engage, rather than just being talked at by the presenter.