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To members of the
Audit and Governance Committee

Democratic Services
Westfields, Middlewich Road
Sandbach, Cheshire
CW11 1HZ

DATE: 19 November 2021

OUR REF:

YOUR REF:

Dear Councillor

**AUDIT AND GOVERNANCE COMMITTEE
THURSDAY, 25TH NOVEMBER, 2021**

I am now able to enclose, for consideration at next Thursday, 25th November, 2021 meeting of the Audit and Governance Committee, the following report that was unavailable when the agenda was printed.

Agenda Item 12 – Committee Work Programme (pages 3 – 12)

Yours sincerely

Rachel Graves

Rachel Graves
Democratic Services Officer

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Working for a brighter future together

Audit and Governance Committee

Date of Meeting:	25 November 2021
Report Title:	Committee Work Programme
Report of:	David Brown, Director of Governance and Compliance
Report Reference No:	AG/11/21-22
Ward(s) Affected:	All

1. Executive Summary

- 1.1. This report presents the Work Programme for 2021/22 to the Committee for comment and approval.

2. Recommendations

- 2.1. That the Committee
- 2.1.1. Consider the Work Programme and determine any required amendments;
- 2.1.2. Note that the Work Programme will be brought back to the Committee throughout the year for further development and approval.

3. Reasons for Recommendations

- 3.1. The Audit and Governance Committee has a key role in overseeing and assessing the Council's risk management, control, and corporate governance arrangements. It advises the Council on the adequacy and effectiveness of these arrangements. A forward-looking programme of meetings and agenda items is necessary to enable the Committee to fulfil its responsibilities.

4. Other Options Considered

- 4.1. No applicable.

5. Background

- 5.1.** In March 2021 the Audit and Governance Committee approved the draft Work Programme for 2021/22.
- 5.2.** Changes to the Work Programme since the last considered at the September 2021 meeting include the inclusion of agenda items for the Committee's meeting on 17 January 2022.
- 5.3.** Aspects of the Audit and Governance Committee's agenda are determined by statutory requirements such as the Statement of Accounts and Annual Governance Statement.
- 5.4.** Outside of these agenda items, the Committee should aim to manage its agenda according to its assurance needs to fulfil its terms of reference. The Committee is asked to consider the contents of the Work Plan (Appendix A) and establish any amendments that will enable it to meet its responsibilities.
- 5.5.** By identifying the key topics to be considered at the Audit and Governance Committee meetings, and receiving appropriate reports, Committee Members are able to undertake their duties effectively and deliver them to a high standard. In turn, this adds to the robustness of the risk management framework, the adequacy of the internal control environment and the integrity of the financial reporting and corporate governance of the Council.
- 5.6.** Members will recognise that some items are brought to Committee on a more regular basis than others to ensure that statutory requirements are complied with. There are also individual requirements of the Committee's Terms of Reference which are only used on an ad-hoc basis. The Work Plan will be re-submitted to the Committee for further development and approval at each subsequent meeting.
- 5.7.** In order to help with their deliberations, Members are asked to consider the following:
 - 5.7.1.** care should be taken to avoid duplication and maintain the focus of an audit committee on its core functions as defined by its terms of reference rather than wider issues that are subject to the work of other committees or assurance functions.
 - 5.7.2.** that the Audit and Governance Committee should operate at a strategic level with matters of operational detail resolved by service managers.
 - 5.7.3.** the number and frequency of reports should be proportional to the risk in order to give the core business of an audit committee sufficient focus and attention and to avoid lengthy and thus unproductive meetings.

6. Consultation and Engagement

- 6.1. The Work Plan is prepared following discussion with key officers who regularly provide updates to the Audit and Governance Committee. The Work Plan for 2021/22 is also discussed with the Committee Chair and Vice Chair and considered by the Corporate Leadership Team.

7. Implications

7.1. Legal

- 7.1.1. The Work Plan for 2021/22 complies with the requirements of the Accounts and Audit Regulations 2015. The Committee is advised that for the publication of the 2020/21 accounts, an approach has been agreed with the Council's external auditors to manage risks recognised around capacity and resource.

7.2. Finance Implications

- 7.2.1. When reviewing the Work Plan, Members will need to consider the resource implications of any reviews they wish to carry out both in terms of direct costs and in terms of the required officer support.

7.3. Policy Implications

- 7.3.1. There are no policy implications in this report.

7.4. Equality Implications

- 7.4.1. There are no direct implications for equality in this report. The Audit and Governance Committee receives assurances from across the organisation.

7.5. Human Resources Implications

- 7.5.1. Members should be satisfied that the inclusion of each item on its agenda results in added value, as the assurance process has a resource implication to the organisation and should therefore be proportional to the risk.

7.6. Risk Management Implications

- 7.6.1. Effective internal control and the establishment of an audit committee can never eliminate the risks of serious fraud, misconduct, or misrepresentation of the financial position.

However, an effective audit committee can:

- 7.6.1.1. raise awareness of the need for robust risk management, control and corporate governance arrangements and the implementation of audit recommendations,

- 7.6.1.2. increase public confidence in the objectivity and fairness of financial and other reporting
- 7.6.1.3. reinforce the importance and independence of internal and external audit and any other similar review process
- 7.6.1.4. provide additional assurance through a process of independent and objective review

7.7. Rural Communities Implications

7.7.1. There are no direct implications for rural communities.

7.8. Implications for Children & Young People/Cared for Children

7.8.1. There are no direct implications for children and young people.

7.9. Public Health Implications

7.9.1. There are no direct implications for public health.

7.10. Climate Change Implications

7.10.1. There are no climate change implications in this report.

Access to Information	
Contact Officer:	David Brown Director of Governance and Compliance Services david.brown@cheshireeast.gov.uk
Appendices:	Appendix A - Work Programme 2021-22
Background Papers:	None

Work Programme – Audit and Governance Committee – 2021/22

Ref	Committee Date	Report title	Purpose of Report	Report Author /Senior Officer	Consultation and Engagement Process and Timeline	Equality Impact Assessment Required and Published (Y/N)	Part of Budget and Policy Framework (Y/N)	Corporate Plan Priority	Exempt Item and Paragraph Number
25 November 2021									
AG/1/21-22	25 Nov 2021	Annual Audit Letter 2020/21 and Certification Report	To report on progress against the external audit of the 2020/21 accounts	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/7/21-22	25 Nov 2021	Annual Statement of Accounts 2021/22	To report on progress against the annual statement of accounts	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/8/21-22	25 Nov 2021	Annual Governance Statement 2020/21	To report on progress against the Annual Governance Statement 2020/21.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/3/21-22	25 Nov 2021	Audit and Governance Committee Annual Report 2021/22	To consider the Audit and Governance Committee Annual Report 2021/22.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/5/21-22	25 Nov 2021	Risk Management Update	To receive an update on the risk management and business continuity activity in the Council.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No

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AG/6/21-22	25 Nov 2021	Internal Audit 2021/22 Plan Progress Update	To consider a progress report on the Internal Audit Plan 2021/22.	Director of Finance and Customer Services (s151 Officer)		No	No	An open and enabling organisation	No
AG/10/21-22	25 Nov 2021	Procurement of External Audit Services	To receive an update on the procurement of external audit services for opted-in bodies, to the national Sector Led Body Public Sector Audit Appointments Ltd, for the period 2023/24 – 2027/28.	Director of Finance and Customer Services (s151 Officer)		No	No	An open and enabling organisation	No
AG/11/21-22	25 Nov 2021	Work Plan	Forward looking programme of meetings and agenda items for 2021/22 to ensure comprehensive coverage of the Committee's responsibilities.	Executive Director Corporate Services		No	No	An open and enabling organisation	No
AG/12/21-22	25 Nov 2021	Contract Procedure Rule Non-Adherences	Report to update Committee on the quantity and reasons for Non-Adherences approved since the last Committee.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/13/21-22	25 Nov 2021	Contract Procedure Rule Non-Adherences	To consider the WARNs.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	1, 2, 3

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17 January 2022									
AG/9/21-22	17 Jan 2022	Hearing Sub Committee Findings	To receive a report on the outcome of the Hearing Sub Committees.	Director of Governance and Compliance (Monitoring Officer)		No	No	An open and enabling organisation	No
AG/14/21-22	17 Jan 2022	Member Code of Conduct	To agree a revised Councillor Code of Conduct to be recommended for adoption by Council.	Director of Governance and Compliance (Monitoring Officer)		No	Yes	An open and enabling organisation	No
AG/15/21-22	17 Jan 2022	Whistleblowing Policy	To consider the Whistleblowing Policy and recommend to Council for approval.	Director of Governance and Compliance (Monitoring Officer)		No	Yes	An open and enabling organisation	No
AG/16/21-22	17 Jan 2022	VFM report from External Auditors	To receive the Value for Money report from the External Auditors in relation to the 2020/21 Statement of Accounts.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/4/21-22	17 Jan 2022	Upheld Complaints to the Local Government Ombudsman	To consider the Decision Notices issued by the Local Government Ombudsmen.	Director of Governance and Compliance (Monitoring Officer)		No	Yes	An open and enabling organisation	No
AG/28/21-22	17 Jan 2022	Conflict of Interest Policy	To consider the Conflict-of-Interest Policy.	Director of Governance and Compliance (Monitoring Officer)		No	Yes	An open and enabling organisation	No

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10 March 2022									
AG/17/2 1-22	10 Mar 2022	External Audit Progress and Update Report	To receive an update from the Council's External Auditors in relation to the 2020/21-external audit report and other issues.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/18/2 1-22	10 Mar 2022	Members Code of Conduct: Standards Report	To note the numbers and outcomes of complaints made under the Code of Conduct for Members.	Director of Governance and Compliance (Monitoring Officer)		No	No	An open and enabling organisation	No
AG/19/2 1-22	10 Mar 2022	Annual Governance Statement - Progress Update	Update on actions to improve governance arrangements and respond to emerging issues identified in the 2020/21 Annual Governance Statement. Proposed process for the production of the 2021/22 Annual Governance Statement.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/20/2 1-22	10 Mar 2022	Covid-19 Report	To consider the most recent report on the Council's response to Covid-19 as prepared and presented to the Council's Corporate Policy Committee.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/21/2 1-22	10 Mar 2022	Upheld Complaints to the Local Government Ombudsman	To consider the decision notices issued by the Local Government Ombudsman.	Director of Governance and Compliance (Monitoring Officer)		No	Yes	An open and enabling organisation	No

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AG/22/2 1-22	10 Mar 2022	Risk Management Update	To update the Committee on Risk Management and Business Continuity activity in the Council.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/23/2 1-22	10 Mar 2022	Internal Audit Plan 2021/22: Progress Report	To consider a summary of Internal Audit Work undertaken between September 2021 and December 2021.	Executive Director Corporate Services		No	Yes	An open and enabling organisation	No
AG/24/2 1-22	10 Mar 2022	Work Plan 2021/22 and 2022/23	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.	Executive Director Corporate Services		No	No	An open and enabling organisation	No
AG/25/2 1-22	10 Mar 2022	Contract Procedure Rule Non-Adherences	To receive an update on the quantity and reasons for Non-Adherences approved since the last Committee.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	No
AG/26/2 1-22	10 Mar 2022	Contract Procedure Rule Non-Adherences	To note the WARNs.	Director of Finance and Customer Services (s151 Officer)		No	Yes	An open and enabling organisation	1, 2, 3
Unallocated Items									
AG/27/2 1-22		Highways; Allocation and Use of Funding	To receive a report on the allocation and use of Highways funding.					An open and enabling organisation	
AG/28/2 1-22		Partnerships Governance	To review the governance and assurance arrangements for significant partnerships or collaborations.					An open and enabling organisation	

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