CHESHIRE EAST COUNCIL

REPORT TO: Audit and Governance Committee

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Date of meeting: 27 June 2013
Report of: Audit Manager
Title: Work Plan 2013/14
Portfolio Holder: Councillor Peter Raynes

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1.0 Report Summary

1.0 To present a proposed Work Plan for 2013/14 to the Committee for consideration.

2.0 Recommendation

2.1 That the Committee:

- consider the Work Plan for 2013/14 and determine any required amendments;

- note the changes to the plan since it was last discussed in March 2013; and

- note that the plan will be periodically brought back to the Committee for development and approval.

3.0 Reasons for Recommendations

3.1 The Audit and Governance Committee has a key role in overseeing and assessing the risk management, control and corporate governance arrangements and advising the Council on the adequacy and effectiveness of these arrangements. A forward looking programme of meetings and agenda items is necessary to ensure that the Committee fulfils its responsibilities.

3.2 As agreed at the last Committee meeting, the specialist Member/Officer groups were asked to identify items for inclusion on the work plan.

4.0 Wards Affected

4.1 All wards.

5.0 Local Ward Affected

5.1 Not applicable.

6.0   Policy Implications

6.1   Not applicable.

7.0   Financial Implications

7.1   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.

8.0   Legal Implications

8.1   The Work Plan must take account of the requirements of the Accounts and Audit Regulations 2011.

9.0   Risk Assessment

9.1   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:

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

- increase public confidence in the objectivity and fairness of financial and other reporting

- reinforce the importance and independence of internal and external audit and any other similar review process

- provide additional assurance through a process of independent and objective review

9.2   A comprehensive Work Plan is necessary to ensure that the Committee fulfils its responsibilities.

10.0   Background and Options

10.1   A forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities has been attached at Appendix A of this report. The Committee is asked to consider the contents of the Work Plan and establish any additional agenda items/training/briefing sessions that will enable it to meet its responsibilities. In doing so it should be noted that the following changes have been made to the programme that was discussed in March 2013:

<u>Additional Items on the June 2013 Agenda</u>

- The Risk Register from the Welfare Reform Working Group has been made available to Members - as requested in March 2013.
- A report on how the Audit and Governance Committee gain assurance over management processes and arrangements - in order to comply with International Auditing Standards.
- An update on Public Sector Internal Audit Standards (PSIAS) - in order to inform the Committee of the new standards which came into effect on 1 April 2013 and note the implications and further actions necessary to meet compliance including the development of an Audit Charter.
- An update report following the inspection from the Office of the Surveillance Commissioner outlining the Inspector's findings and recommendations- as discussed at the March meeting.

10.2   It should be noted that the Work Plan will be re-submitted to the Committee periodically for further development and approval.

11.0   Access to Information

The background papers relating to this report can be inspected by contacting the report writer:

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