

## Work Plan 2014/15

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
<b>25 Sept 2014</b>			
External Audit – Audit Findings Report 13/14	Summary of findings from the 13/14 audit and key issues identified by External Audit in issuing their opinion on the Council's financial statements and its arrangements for securing economy, efficiency & effectiveness in the use of resources.	37	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.
		8	To consider the Council's arrangements to secure value for money and to review and scrutinise assurances and assessments on the effectiveness of these arrangements
2013/14 Audit Findings and Action Plan	This report sets out the management response to the 2013/14 Audit Findings Report presented by Grant Thornton to the Audit & Governance Committee.	37	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts
Statement of Accounts 2013/14 Audited	Approval of the final 13/14 Financial Statements.	36	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
AGS 13/14	AGS 13/14 for approval	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.

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		7	To review and approve the Annual Governance Statement and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.
		8	To consider the Council's arrangements to secure value for money and to review and scrutinise assurances and assessments on the effectiveness of these arrangements
Annual Report 13/14.	Annual Report of the Chair of the Audit & Governance Committee to Council.	39	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference
		38	To report to those charged with governance on the committee's findings conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions  <i>For a local authority, CIPFA's judgement is that the audit committee should report directly to council, as the council itself most closely matches the body of 'those charged with governance'</i>
Report on Customer Feedback –	Summary of formal feedback received from customers during 2013/14 together with a summary of cases dealt with by the Local	41	To seek assurance that customer complaint arrangements are robust.

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Complaints, Compliments and referrals to Local Government Ombudsman 2013-2014	Government Ombudsman (LGO) about Cheshire East Council for 13/14.		
Treasury Management Update Report	Update report on Treasury Management.	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Work Plan	Review of 2014/15 Work Plan to ensure comprehensive coverage of the Committee's responsibilities	All	
<b>20 Nov 2014</b>			
External Audit – Annual Audit Letter 13/14.	Summary of the External Audit findings from 13/14 audit. The letter will also confirm the level of audit fees.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
External Audit update report	To consider an update report from Grant Thornton in delivering their responsibilities as external auditors.	31	To consider the external auditor's annual report, relevant reports, and the report to those charged with governance.
Update on Governance Framework and Code of Corporate	Council's Governance Framework for discussion/agreement and approval of updates to Code of Corporate Governance. Progress to date on the 13/14 AGS Action	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.

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Governance, 13/14 Action Plan & 14/15 Process	Plan and suggested approach for the 14/15 AGS for approval.	9	To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
Risk Management Update Report	Update report on Risk Management	10	To monitor the effective development and operation of risk management in the council
		11	To monitor progress in addressing risk related issues reported to the committee
Internal Audit Interim Report to include Internal Audit Charter Update	Progress report against the Internal Audit Plan 14/15. Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standard (PSIAS) 1000	12	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.
		21	To approve significant interim changes to the risk-based internal audit plan and resource requirements.
		23	To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:  a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.

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			<p>b) Regular reports on the results of the Quality Assurance and Improvement Programme.</p> <p>c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.</p>
		25	To consider summaries of specific internal audit reports as requested.
		18	To approve the internal audit charter.
Annual Anti Fraud and Corruption Report	Annual review of Anti Fraud and Corruption Policy and arrangements against best practice.	13	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption
		15	To monitor the counter fraud strategy, actions and resources
		40	To approve and monitor Council policies relating to “whistleblowing” and anti- fraud and corruption
Compliance with Contract Procedure Rules	A report setting out the number of non-compliance instances in the previous period, broken down by Service, and a		In accordance with the Council’s Constitution, Contract Procedure Rule E11, the Committee reviews instances of non- compliance with CPRs at least half yearly.

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Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
	description of exceptional instances		
Better Care Fund	An update on the Better Care Fund governance arrangements within Cheshire East Council, including the latest on the plan submission and the following areas: governance structure, accountability arrangements, roles and responsibilities, risk sharing arrangements, funding and delivery arrangements, and partnership working.	11	To monitor progress in addressing risk related issued reported to the committee
<b>22 Jan 2015</b>			
External Audit update report	To consider an update report from Grant Thornton in delivering their responsibilities as external auditors	31	To consider the external auditor's annual report, relevant reports, and the report to those charged with governance
External Audit – Certification of Claims & Returns	Annual report on the issues, amendments and qualifications arising from certification work of grant claims and returns.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Internal Audit Interim Report	Progress report against the Internal Audit Plan 14/15.	12	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.
		21	To approve significant interim changes to the risk-based

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		No	Detail
		23	<p>internal audit plan and resource requirements.</p> <p>To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:</p> <p>a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.</p> <p>b) Regular reports on the results of the Quality Assurance and Improvement Programme.</p> <p>c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.</p>
		25	To consider summaries of specific internal audit reports as requested.
Treasury Management Strategy and MRP	The CIPFA Code of Practice on Treasury Management requires all local authorities to agree a Treasury Management Strategy	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.

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Agenda Item	Description	Terms of Reference May 2014	
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Statement 2015/16	Statement including an Investment Strategy annually in advance of the financial year. The strategy should incorporate the setting of the Council's prudential indicators for the three forthcoming financial years. The Treasury Management Strategy is also reported to Cabinet before being presented to Full Council for approval.		
Data Protection and Freedom of Information Update	Update on Data Protection and Freedom of Information issues including volumes of requests and trends.		
Compliance with Regulation of Investigatory Powers Act (RIPA)	A report on the Council's compliance with the Regulation of Investigatory Powers Act		
Work Plan	Review of 2014/15 Work Plan to ensure comprehensive coverage of the Committee's responsibilities	All	
<b>19 March 2015</b>			
Informing the Risk Assessment for Cheshire East Council	A report that facilitates compliance with International Standards on Auditing (UK and Ireland).	32	To consider specific reports as agreed with the external auditor.

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External Audit – Audit Plan 14/15	External Audit's planned work for the audit of financial statements and the value for money conclusion 14/15	33	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Internal Audit Plan 15/16	Approval of risk based Internal Audit Plan for following year.	20	To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources
Risk Management Update Report	Update report on Risk Management and attendance by a Corporate Risk Owner to explain their mitigation	10 11	To monitor the effective development and operation of risk management in the council  To monitor progress in addressing risk related issued reported to the committee
Contract Procedure Rules – Waivers	An update on non compliance with Contract Procedure Rules since September 2014		In accordance with the Council's Constitution, Contract Procedure Rule E11, the Committee reviews instances of non compliance with CPRs at least half yearly.
Members Code of Conduct Complaints Update	Update on the number and outcome of complaints	1	To promote high standards of ethical behaviour by developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).
Audit Committee Self Assessment	Self assessment of the effectiveness of the Committee, which feeds into the AGS process	28	To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.

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Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
Work Plan	Forward looking programme of meetings and agenda items 2015/16 to ensure comprehensive coverage of the Committee's responsibilities	All	
<b><i>It should be noted that the following item will be presented to the Committee but has not, as yet, been allocated to a specific agenda</i></b>			
Audit Committee Self Assessment - Update	A report giving an update on the progress of the actions arising from the 2013/14 self assessment.	28	To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations
Emerging Issues Briefing for Cheshire East Council	This paper provides the Audit and Governance Committee with a summary of emerging national issues that may be relevant to a unitary council and how such reports are dealt with by the Council.	32	To consider specific reports as agreed with the external auditor.
<b><i>The following Terms of Reference may require reports to the Committee in order for it to fulfil its duties.</i></b>			
		19	To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations
		22	To make appropriate enquiries of both management and the head of internal
		26	To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions

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Agenda Item	Description	Terms of Reference May 2014	
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		27	To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years
		29	To support the development of effective communication with the head of internal audit
		34	To commission work from internal and external audit.
<b><i>The following Terms of Reference may require reports to Cabinet in order for the Committee to fulfil its duties</i></b>			
		14	To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud.
		16	To advise the Executive on responses to audit management letters, reports and investigations and reviewing whether agreed external audit or inspection recommendations have been implemented as timetabled.
		30	To review and make recommendations to the Executive regarding the effectiveness of internal audit to include ensuring the internal audit function is adequately resourced, to review its strategy, receive, challenge and approve its annual plan and monitor its delivery and to review significant audit findings and monitor progress by managers in implementing agreed recommendations.
<b><i>The following Terms of Reference may require inclusion in the Annual Report or separate reports to Council in order for the Committee to fulfil its duties</i></b>			

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Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
		35	To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
		38	To report to those charged with governance on the committee's findings conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions