

## Work Plan 2014/15

Agenda Item	Description	Change to Work Plan since it was last discussed in September 2014 & Reason.
<b>20 Nov 2014</b>		
In order to help Members keep up to date and extend their knowledge the following training will be provided one hour before the Audit & Governance Committee meeting:		
<b>Title</b>	<b>Detail</b>	<b>Responsibility</b>
Audit Committees – An External Audit Perspective	This session will be used to help Members to recognise and address common issues that audit committees face. Session to include the public sector audit committee – role, features of an effective audit committee, what works well, approach, the pitfalls to avoid, guidance.	Allison Rhodes, Manager, Grant Thornton
Audit Committees – Knowledge & Skills Framework	This session will be used to guide members on their training needs and to demonstrate how the overall knowledge and skills of the Committee can be evaluated. Session to include knowledge area, specialist knowledge that adds value to an audit committee & core skills. How an audit committee member is able to apply the knowledge, skill and add value.	Senior Member Development Officer, Governance & Democratic Services.
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.	

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External Audit update report	<del>To consider an update report from Grant Thornton in delivering their responsibilities as external auditors.</del>	Removed from the Agenda. No matters to bring to the attention of the Committee at this time.
Annual Governance Statement (AGS) Update.	Assurance Framework that underpins the Council's AGS & update on actions to improve governance arrangements and respond to emerging issues.  The report on updates to the Code of Corporate Governance has been deferred until January 2015.	The Council has, in accordance with best practice, developed and adopted a local code of corporate governance. Following the review of the Corporate Governance and Risk Management Groups, it will be necessary to fundamentally review the content and governance arrangements of this important document to ensure it remains current and reflects the substantial changes in the Council.  Given its role in overseeing the Code of Corporate Governance, the findings of the review will be reported to the Audit and Governance Committee in <b>January 2015</b> .
Risk Management Update Report	Update report on Risk Management	The report has been deferred until <b>January 2015</b> to allow for the review of the Corporate Governance and Risk Management Groups to be undertaken and the outcomes to take effect.  It is also necessary to review the role of the risk management function following the move to Internal Audit.
Internal Audit Interim Report to include Internal Audit Charter	Progress report against the Internal Audit Plan 14/15. Review of Internal Audit Charter in accordance with Public Sector Internal Audit	

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Update	Standard (PSIAS) 1000	
Annual Anti-Fraud and Corruption Report	Annual review of Anti-Fraud and Corruption Policy and arrangements against best practice.	<p>The report has been deferred until <b>January 2015</b> because of the timing of the following national publications:</p> <ul style="list-style-type: none"> <li>• CIPFA released a new Counter Fraud Code of Practice in October 2014 which is intended to provide a framework against which authorities can assess and develop their own counter fraud arrangements. This is a high level document and the detailed application note will be released during November 2014.</li> <li>• Protecting the Public Purse 2014 was released by the Audit Commission on 23 October 2014. This provides details of year on year changes in cases and value of detected fraud and is based upon the Annual Fraud Survey completed by all local government bodies. Its aim is to inform the development of effective counter fraud arrangements in local government and is a useful tool for reviewing our arrangements and identifying improvements.</li> <li>• Following on from publication of Protecting the Public Purse 2014, the Audit Commission will make an individual fraud briefing available to all local authorities via their external auditors during November 2014. This will contain</li> </ul>

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		comparative data which will allow us to compare our performance against other local authorities and identify where we are able to improve our existing arrangements.
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 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.	
Payments to Directors of Council Owned Companies	<b>New</b> - A briefing paper on payments to directors of Council owned companies.	As agreed with Members at Audit and Governance, 25 September 2014.
Members' Code of Conduct: Standards Panels and Sub-Committee Update Report	An update report providing details of the numbers and outcomes of complaints under the Code of Conduct for Members considered by Audit and Governance's Initial Assessment Panel and Local Resolution Panel between the period April 2014 to October 2014.	
<b>22 Jan 2015</b>		
External Audit update	To consider an update report from Grant Thornton	

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report	in delivering their responsibilities as external auditors	
External Audit – Certification of Claims & Returns	Annual report on the issues, amendments and qualifications arising from certification work of grant claims and returns.	
Internal Audit Interim Report	Progress report against the Internal Audit Plan 14/15.	
Treasury Management Strategy and MRP Statement 2015/16	The CIPFA Code of Practice on Treasury Management requires all local authorities to agree a Treasury Management Strategy 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.	
Audit Committee Self-Assessment Update	<b>New</b> - A report giving an update on the progress of the actions arising from the 2013/14 self-assessment.	As agreed with Members at Audit and Governance, 25 September 2014.

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<i>Annual Anti-Fraud and Corruption Report</i>	<i>Annual review of Anti-Fraud and Corruption Policy and arrangements against best practice.</i>	<i>Moved from November 2014.</i>
<i>Local Code of Corporate Governance</i>	<i>A report on updates to the Council's Local Code of Corporate Governance.</i>	<i>Moved from November 2014.</i>
<i>Risk Management Update Report</i>	<i>Update report on Risk Management</i>	<i>Moved from November 2014.</i>
Work Plan	Review of 2014/15 Work Plan to ensure comprehensive coverage of the Committee's responsibilities	
<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).	
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	
Internal Audit Plan 15/16	Approval of risk based Internal Audit Plan for following year.	
Risk Management Update Report	Update report on Risk Management and attendance by a Corporate Risk Owner to explain their mitigation	
Compliance with Contract Procedure Rules	An update on non compliance with Contract Procedure Rules since September 2014	
Members Code of Conduct Complaints	Update on the number and outcome of complaints	

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Update		
Audit Committee Self-Assessment	Self assessment of the effectiveness of the Committee, which feeds into the AGS process	
Alternative Service Delivery Vehicle Governance and Stewardship.	<b>New</b> An update on the governance arrangements for alternative service delivery vehicles, (ASDVs).	As agreed with Members at Audit and Governance, 25 September 2014.
Disclosure of Officers' Remuneration – Senior Employees in the Financial Statements.	<b>New</b> To consider the disclosure of officers' remuneration – senior employees, Note 25 to the Financial Statements.	As agreed with Members at Audit and Governance, 25 September 2014.
Work Plan	Forward looking programme of meetings and agenda items 2015/16 to ensure comprehensive coverage of the Committee's responsibilities.	