

Work Plan 2014/15

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
22 Jan 2015			
External Audit Update	The report provides the Audit and Governance Committee with an update from the External Auditors, Grant Thornton on progress in delivering their responsibilities.	31	To consider the external auditor's annual report, relevant reports, and the report to those charged with governance.
Certification of Claims and Returns	A summary of the key findings that have been identified during the External Auditors' certification process for 2013/14 claims and returns.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Treasury Management Strategy and MRP Statement 2015/16	<p>The report presents the 2015/16 Treasury Management Strategy Statement (TMSS), incorporating the Minimum Revenue Provision (MRP) Policy Statement, Investment Strategy and Prudential and Treasury Indicators 2015/18, required under Part 1 of the Local Government Act 2003.</p> <p>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</p>	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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	year. The strategy should incorporate the setting of the Council's prudential indicators for the three forthcoming financial years.		
Compliance with Data Protection Act (1998), Freedom of Information Act (2000) and Environmental Information Regulations (2004).	An update on how Cheshire East Council fulfils its obligations under the Data Protection Act (1998) and the Freedom of Information Act (2000) (including the Environmental Information Regulations (EIR)). It also highlights volumes of requests, trends and current and future issues.		
Compliance with the Regulation of Investigatory Powers Act (2000) (RIPA)	This report provides an update on how the Council has complied with RIPA legislation during 2014/15 and the number of RIPA applications which have been authorised to date.		
Internal Audit Interim Report 2014/15	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.

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		No	Detail
		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: <ul style="list-style-type: none"> 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. b) Regular reports on the results of the Quality Assurance and Improvement Programme. 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.
		25	To consider summaries of specific internal audit reports as requested.
Audit Committee Self- Assessment	A report giving an update on the progress of the actions arising from the 2013/14 self-	28	To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where

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Update	assessment.		required to do so by the Accounts and Audit Regulations.
Fraud and Corruption Update Report	<p>This report provides members with:</p> <ul style="list-style-type: none"> • an overview of developments that are taking place nationally, • an update on anti-fraud and corruption activity at Cheshire East; and • details of work that will be completed to ensure compliance with best practice and improve Cheshire East's resilience to the threat of fraud and corruption. 	13 15 40	<p>To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.</p> <p>To monitor the counter fraud strategy, actions and resources.</p> <p>To approve and monitor Council policies relating to "whistleblowing" and anti- fraud and corruption.</p>
Revising the Council's Code of Corporate Governance	A report on the proposed approach to updating the content and format of the Council's Code of Corporate Governance.	6	To review the Council's corporate governance arrangements against the Good Governance Framework and consider annual governance reports and assurances.
Risk Management Update Report	Update report on Risk Management.	10 11	<p>To monitor the effective development and operation of risk management in the council.</p> <p>To monitor progress in addressing risk related issued reported to the committee.</p>
Work Plan 14/15	Review of 2014/15 Work Plan to ensure comprehensive coverage of the Committee's responsibilities.	All	
19 March 2015			

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		No	Detail
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.
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	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.
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.	5	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).

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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.
Alternative Service Delivery Vehicle Governance and Stewardship.	An update on governance arrangements for alternative service delivery vehicles (ASDVs).		At the request of Members.
Disclosure of Officers' Remuneration- Senior Employees in the Financial Statements.	To consider the disclosure of officers' remuneration – senior employees, note 25 to the Financial Statements.		At the request of Members.
Work Plan	Forward looking programme of meetings and agenda items 2015/16 to ensure comprehensive coverage of the Committee's responsibilities.	All	
<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>			
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.
<i>The following Terms of Reference may require reports to the Committee in order for it to fulfil its duties.</i>			

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		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 audit.
		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.
		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.
<i>The following Terms of Reference may require reports to Cabinet in order for the Committee to fulfil its duties</i>			
		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.

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		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.
<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>			
		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