

Work Plan 2014/15

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
19 March 2015			
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.
Informing the External Audit 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.
Grant Thornton 2014/15 Audit Plan for Cheshire East Council.	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 2015/16.	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.
Audit and Governance 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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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).
Update of Governance of ASDVS	An update on governance arrangements for alternative service delivery vehicles (ASDVs).		At the request of Members.
Disclosure of Officers' Remuneration in the Statement of Accounts.	This report provides details of the disclosure requirements for Officers' Remuneration both in terms of the Financial Statements and the recommended practice on Data Transparency.		At the request of Members.
Work Plan 2014/15 and 2015/16.	Forward looking programme of meetings and agenda items 2015/16 to ensure comprehensive coverage of the Committee's responsibilities.	All	
June 2015			
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 letter, relevant reports, and the report to those charged with governance.

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Internal Audit Annual Report 14/15.	Opinion on the overall adequacy and effectiveness of the Council's control environment for 14/15.	24	To consider the head of internal audit's annual report: a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit. b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the Annual Governance Statement.
Corporate Risk Management Group Annual Report 14/15 & Risk Management Policy Review.	Annual Report of the Corporate Risk Management Group, an update of the Risk Management Policy.	10	To monitor the effective development and operation of risk management in the council.
Draft Annual Governance Statement (AGS) 14/15.	Draft AGS 13/14 for comment/agreement; final version to be approved at September meeting.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
		7	To review and approve the Annual Governance Statement and consider whether it properly reflects the

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		8	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. 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.
Draft Pre-Audit Statement of Accounts 2014/15.	This report introduces the 2014/15 pre-audit statement of accounts to the Committee for consideration and comment.	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.
Whistleblowing Policy.	To provide the Committee with an update on the effectiveness of the Council's Whistleblowing Policy and a breakdown of the number of reports received during 2013/14.	40	To approve and monitor Council policies relating to "whistleblowing" and anti- fraud and corruption.
Code of Corporate Governance – Review and Update	To provide the Committee with a revised Code of Corporate Governance as agreed at January 2015 meeting.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances
Work Plan.	Forward looking programme of meetings and agenda items 2015/16 to ensure comprehensive coverage of the	All	

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	Committee's responsibilities.		
<i>The following Terms of Reference may require reports to the Committee in order for it to fulfil its duties.</i>			
		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

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			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.
<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