

Work Plan 2015/16

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
25 June 2015			
Introduction to the Work of the Committee.	For Members' information, the Committee's terms of reference are attached.	All	
Audit and Governance Committee Update for Cheshire East Council.	To consider an update report from Grant Thornton in delivering their responsibilities as external auditors. The paper also includes a summary of emerging national issues and developments.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Internal Audit Annual Report 2014/15.	Opinion on the overall adequacy and effectiveness of the Council's control environment for 2014/15.	24	<p>To consider the head of internal audit's annual report:</p> <p>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.</p> <p>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.</p>

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Draft Annual Governance Statement (AGS) 2014/15.	Draft AGS 2014/15 for review and comment; final version to be approved at September meeting alongside the 2014/15 financial statements.	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 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.
Pre-Audit Statement of Accounts 2014/15.	This report introduces the 2014/15 pre-audit statement of accounts.	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 Arrangements.	To provide the Committee with an update on the effectiveness of the Council's Whistleblowing arrangements and a breakdown of the number of reports received during 2014/15.	40	To approve and monitor Council policies relating to "whistleblowing" and anti-fraud and corruption.
Code of Corporate	To provide the Committee with a revised	6	To review the Council's corporate governance

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Governance – Review and Update	Code of Corporate Governance.		arrangements against the good governance framework and consider annual governance reports and assurances
Ombudsman Complaints	Presentation on the procedure for review of draft Ombudsman reports prior to publication, to include the findings of the recent investigation into brown wheelie bins.	41	To seek assurance that customer complaint arrangements are robust. At the request of Members in March 2015.
Work Plan.	Forward looking programme of meetings and agenda items for 2015/16 to ensure comprehensive coverage of the Committee's responsibilities.	All	
24 Sept 2015			
External Audit – Audit Findings Report 2014/15	Summary of findings from the 2014/15 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.
		31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
2014/15 Audit Findings and Action Plan	This report sets out the management response to the 2014/15 Audit Findings Report presented by Grant Thornton to the	37	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

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	Audit & Governance Committee.		
Statement of Accounts 2014/15 Audited	Approval of the Audited 2014/15 Statement of Accounts.	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 2014/15	AGS 2014/15 for approval alongside the financial statements.	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 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 2014/15	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.

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		38	<p>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</p> <p><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></p>
Report on Customer Feedback – Complaints, Compliments and referrals to Local Government Ombudsman 2014-2015	Summary of formal feedback received from customers during 2014/15 together with a summary of cases dealt with by the Local Government Ombudsman (LGO) about Cheshire East Council for 2014/15.	41	To seek assurance that customer complaint arrangements are robust.
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.
Risk Management	A report on a review of the Risk	10	To monitor the effective development and operation of risk

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Policy Review.	Management Policy.		management in the council.
Internal Audit Interim Report	Progress report against the Internal Audit Plan 2015/16	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. 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

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			as requested.
Members' Code of Conduct: Standards Report	The report gives details of the numbers and outcomes of complaints under the Code of Conduct for Members between the period March and August 2015.	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).
Review of processes for considering complaints that Members have breached the Code of Conduct	The results of a review carried out 12 months after implementation of revised arrangements for assessing and considering Member 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).
Assurance Framework – Health and Wellbeing	A presentation considering the assurance framework for Health and Wellbeing.		At the request of Members in March 2015.
Work Plan	Review of 2015/16 Work Plan to ensure comprehensive coverage of the Committee's responsibilities	All	
<i>It should be noted that the following items will be presented to the Committee but has not, as yet, been allocated to a specific agenda</i>			
Schools Accounting.	Training on accounting and audit issues in respect of school land and buildings on local authority balance sheets.		At the request of Members in January 2015.

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Performance Management Arrangements.	<p>Receive a briefing to better understand the Council's performance management arrangements.</p> <p>The focus will be on financial reporting and financial governance rather than on wider issues of performance and spending priorities.</p>		At the request of Members in January 2015.
Assessment of the Committee against the core knowledge and skills framework.	<p>Members of the Committee to be assessed against CIPFA's core knowledge and skills framework.</p> <p><i>Process to be looked at in more detail by the Chairman and Vice Chairman prior to placing on the Committee's agenda.</i></p>		At the request of Members in March 2015.
Audit Committee self- assessment update.	A report giving an update on the progress of the actions arising from the 2014/15 self-assessment.		At the request of Members in March 2015.
<i>It should be noted that the following item may require reports to the Committee but has not, as yet, been allocated to a specific agenda</i>			
Value for Money Arrangements.	Assurance with regard to both the arrangements to ensure value for money and the progress in achieving value for money.		<p>At the request of Members in March 2015.</p> <p>Subject to an exercise to benchmark what assurance other Audit Committees receive. Future reporting requirements will also be determined in the context of what other Committees of the Council are doing.</p>