Work Plan 2015/16

Agenda Item	Description	Terms of Reference May 2014		
		No	**Detail**	
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 Action Plan – management response	This report sets out the management response to the 2014/15 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 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.	
Annual Governance Statement 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.	

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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
		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.
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 Annual Report	The Annual Report for 2014/15 to be considered by Cabinet on 29 September 2015.	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Members' Code of	The report gives details of the numbers	5	To promote high standards of ethical behaviour by

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Agenda Item	Description	Terms of Reference May 2014		
		No	**Detail**	
Conduct: Standards Report	and outcomes of complaints under the Code of Conduct for Members between the period March and August 2015.		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).	
Appointment of Independent Persons under the Localism Act 2011	Report on the appointment of Independent Persons under the Localism Act 2011.	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).	
Work Plan	Review of 2015/16 Work Plan to ensure comprehensive coverage of the Committee's responsibilities	All		
10 Dec 2015				
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.	
		38	To report to those charged with governance on the committee's findings conclusions and recommendations concerning the adequacy and effectiveness of their	

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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
			governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions *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'*
External Audit Annual Audit Letter 2014/15	Summary of the External Audit findings from 2014/15 audit. The letter will also confirm the final audit fee.	31	To consider the external auditor's annual letter, 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.
Treasury Management Strategy and MRP Statement 2016/17	The report presents the 2016/17 Treasury Management Strategy Statement (TMSS), incorporating the Minimum Revenue Provision (MRP) Policy Statement, Investment Strategy and Prudential and Treasury Indicators 2016/19, required under Part 1 of the Local Government Act 2003. The CIPFA Code of Practice on Treasury Management requires all local authorities to agree a Treasury	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	
		No	Detail
	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.		
Risk Management Policy Review.	Update report including the outcomes of a review of the Risk Management Policy.	10	To monitor the effective development and operation of risk management in the council.
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.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Internal Audit Interim Report to include Internal Audit Charter Update.	Progress report against the Internal Audit Plan 2015/16. Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	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.
		18	To approve the Internal Audit Charter.
		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

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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
			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 as requested.
Assurance Framework – Health and Wellbeing	A presentation considering the assurance framework for Health and Wellbeing.		At the request of Members in March 2015.
Audit Committee Self- Assessment	A report giving an update on the progress of the actions arising from the 2014/15 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.
Annual Anti Fraud and Corruption	Annual review of Anti Fraud and Corruption Policy and arrangements	13	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.

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Agenda Item	Description	Terms of Reference May 2014		
		No	**Detail**	
Report	against best practice.	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 .	
Work Plan	Review of 2015/16 Work Plan to ensure comprehensive coverage of the Committee's responsibilities.	All		
17 March 2016				
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 2015/16 Audit Plan for Cheshire East Council.	External Audit's planned work for the audit of financial statements and the value for money conclusion 2014/15.	33	To comment on the scope and depth of external audit work and to ensure it gives value for money.	
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 progress.	
		21	To approve significant interim changes to the risk-based Internal Audit Plan and resource requirements.	

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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
		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 as requested.
Internal Audit Plan 2016/17.	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.
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 September 2015 to	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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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
	February 2016.		
Performance Management Arrangements.	Receive a briefing to better understand the Council's performance management arrangements. The focus will be on financial reporting and financial governance rather than on wider issues of performance and spending priorities.	8	At the request of Members in January 2015. 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.
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.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
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.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Audit and	Self- assessment of the effectiveness of	28	To consider a report on the effectiveness of internal audit

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Agenda Item	Description	Terms of Reference May 2014		
			No	**Detail**
Governance Committee Self-Assessment	the Committee, which feeds into the AGS process.			to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
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 issued reported to the committee.
Work Plan	Forward looking programme of meetings and agenda items 2016/17 to ensure comprehensive coverage of the Committee's responsibilities.		All	
It should be noted that the following items will be presented to the Committee but have not, as yet, been allocated to a specific agenda				
Review of the Code of Corporate Governance	In response to the CIPFA/SOLACE review of the *Framework: Delivering Good Governance in Local Government* to ensure that it remains 'fit for purpose'. The finalised Framework and new guidance will be published early next year, with current expectations that organisations would produce their 15/16 AGS with reference to the new guidance.		6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Assessment of the Committee against	Members of the Committee to be assessed against CIPFA's core			At the request of Members in March 2015.

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Agenda Item	Description	Terms of Reference May 2014	
		No	**Detail**
the core knowledge and skills framework.	knowledge and skills framework. *Process to be looked at in more detail by the Chairman and Vice Chairman prior to placing on the Committee's agenda.*		
It should be noted that the following items may require reports to the Committee but has not, as yet, been allocated to a specific agenda			
Value for Money Arrangements.	Assurance with regard to both the arrangements to ensure value for money and the progress in achieving value for money.	8	To consider the Council's arrangements to secure value for money and to review and scrutinise assurance and assessments on the effectiveness of these arrangements. At the request of Members in March 2015. 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.
Emerging Issues Report.	A report from the External Auditor highlighting emerging national issues and developments which might be of relevance to Cheshire East.	31	To consider the external auditor's annual report, relevant reports, and the report to those charged with governance.