

Work Plan 2015/16

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
10 Dec 2015			
Grant Thornton - 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.
Certification Report	The report provides a summary of the key findings that have been identified during the External Auditors' certification process for 2014/15 claims and returns.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Audit and Governance Committee Annual Report 2014/15	Annual Report of the Chair of the Audit & Governance Committee to Council.	39 38	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference. 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 <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>
Draft Treasury Management	Update on the contents of the Council's Treasury Management Strategy for	17	To review and monitor the Council's Treasury Management arrangements in accordance with the

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Strategy and MRP Statement	2016/17. The CIPFA Treasury Management Code of Practice requires all local authorities to make arrangements for the scrutiny of treasury management. This responsibility has been nominated to the Audit & Governance Committee.		CIPFA Treasury Management Code of Practice.
Draft Risk Management Policy Statement/Strategy and Outline Framework	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 2015/16 and Internal Audit Charter	Progress report against the Internal Audit Plan 2015/16. Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	12 18 21	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress. To approve the Internal Audit Charter. To approve significant interim changes to the risk-based Internal Audit Plan and resource requirements.

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		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.
Audit and Governance 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.
Work Plan 2015/16	Review of 2015/16 Work Plan to ensure comprehensive coverage of the Committee's responsibilities.	All	

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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.
		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

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		25	<p>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.</p> <p>To consider summaries of specific internal audit reports as requested.</p>
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 February 2016.	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).
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>	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	An update on how Cheshire East Council	6	To review the Council's corporate governance

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with Data Protection Act (1998), Freedom of Information Act (2000) and Environmental Information Regulations (2004).	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.		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 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.
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.
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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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 .
Cheshire East Email and Archiving Policy	Report updating Members on the Council’s Email and Archiving Policy.		At the request of Members in September 2015.
Lesson Learned from Ombudsman Complaints	Report addressing the dissemination of lessons learned from upheld Ombudsman complaints.		At the request of Members in September 2015.
Work Plan	Forward looking programme of meetings and agenda items 2016/17 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 have not, as yet, been allocated to a specific agenda</i>			
Review of the Code of Corporate Governance	In response to the CIPFA/SOLACE review of the <i>Framework: Delivering Good Governance in Local Government</i> 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	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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	AGS with reference to the new guidance.		
Assessment of the Committee against the core knowledge and skills framework.	Members of the Committee to be assessed against CIPFA's core knowledge and skills framework. <i>Process to be looked at in more detail by the Chairman and Vice Chairman prior to placing on the Committee's agenda.</i>		At the request of Members in March 2015.
<i>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</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.	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.
Work Programme for Member/Officer Working Groups	Forward looking programme of meetings and agenda items to: <ul style="list-style-type: none"> enable individual Members to become more involved in specific areas of the Committee's work as a means of developing in-depth knowledge and expertise 		At the request of Members in September 2015.

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	<ul style="list-style-type: none"> address some of the more time consuming aspects of the Committee's work. ensure that the Committee continues to work effectively and fulfils its purpose. 		
Feedback from Member/Officer Working Groups	The outcome of Member/Officer Groups work which, where possible, will be fed back to the Committee during the relevant agenda item. However, some of the feedback may, at the request of the Committee, require specific reports.		At the request of Members in September 2015.
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.