

## Work Plan 2015/16

Agenda Item	Description	Terms of Reference May 2014	
		No	Detail
<b>17 March 2016</b>			
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 2015/16.	33	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Internal Audit Interim Report 2015/16 October – December 2015	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.

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		25	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.  To consider summaries of specific internal audit reports as requested.
Draft Internal Audit Plan 2016/17	Approval of risk based Internal Audit Plan for 2016/17.	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 September 2015 and 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.	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.

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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 2015/16 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.
Anti- Fraud and Corruption Policy	Updated Anti-Fraud and Corruption Policy for approval and adoption.	13  15  40	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.  To monitor the counter fraud strategy, actions and resources.  To approve and monitor Council policies relating to "whistleblowing" and anti- fraud and corruption.
Cheshire East Email and Archiving Arrangements	Report updating Members on the Council's Email Retention and Archiving Policies		At the request of Members in September 2015.

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Administration Arrangements for Ombudsman Complaints	Presentation addressing the dissemination of lessons learned from upheld Ombudsman complaints.		At the request of Members in September 2015.
Waivers and Non Adherences (WARNs)	Report to update Committee on the quantity and reasons for WARNs approved since December 2015 and the total number of WARNs for 2015/16. Approved WARNs will also be presented as a Part 2 item.		At the request of Members in December 2015.
Forward Plans	Presentation detailing the arrangements for forward plans relating to key decisions and performance against these arrangements.		At the request of Members.
Work Plan 2016	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.	All	
<b>30 June 2016</b>			
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.
Internal Audit Annual Report 2015/16.	Opinion on the overall adequacy and effectiveness of the Council's control environment for 2015/16.	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

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			<p>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>
Draft Annual Governance Statement (AGS) 2015/16.	Draft AGS 2015/16 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 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.
Draft Pre-Audit Statement of	This report introduces the 2015/16 pre-audit statement of accounts to the	36	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting

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Accounts 2015/16.	Committee for consideration and comment.		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 2015/16.	40	To approve and monitor Council policies relating to "whistleblowing" and anti- fraud and corruption.
Internal Audit Annual Report 15/16	Opinion on the overall adequacy and effectiveness of the Council's control environment for 2015/16	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.
Audit and Governance Committee Self-	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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Assessment			
Risk Management Update Report	Update report on Risk Management deferred from March 2016 at the request of Management Group Board to allow a workshop to be held to facilitate a detailed review of Corporate Risks.	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	
<b><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></b>			
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 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 core knowledge and skills framework.	Members of the Committee to be assessed against CIPFA's core knowledge and skills framework.		At the request of Members in March 2015.

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<b><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></b>			
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"> <li>• 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</li> <li>• address some of the more time consuming aspects of the Committee's work.</li> <li>• ensure that the Committee continues to work effectively and fulfils its purpose.</li> </ul>		At the request of Members in September 2015.
Feedback from Member/Officer	The outcome of Member/Officer Groups work which, where possible, will be fed		At the request of Members in September 2015.



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Working Groups	back to the Committee during the relevant agenda item. However, some of the feedback may, at the request of the Committee, require specific reports.		
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.