

## Work Plan 2016/17

		Terms of Reference - May 2014	
Agenda Item	Description	No	Detail
<b>29<sup>th</sup> September 2016</b>			
External Audit – Audit Findings Report 2015/16	Summary of findings from the 2015/16 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
2015/16 Audit Findings and Action Plan	This report sets out the management response to the 2015/16 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.
Audited Statement of Accounts 2015/16	Approval of the Audited Statement of Accounts for 2015/16	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 2015/16	Annual Governance Statement 2015/16 for approval alongside the financial statements.	6	To review the Council’s corporate governance arrangements against the Good Governance

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		7	Framework and consider annual governance reports and assurances. 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 of the Audit and Governance Committee	Annual Report of the Chair of the Audit & Governance Committee to Council.	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference.
		39	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</i>

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			<i>governance'</i>
Report on Customer Feedback – Complaints, Compliments and referrals to Local Government Ombudsman 2015/2016	Summary of formal feedback received from customers during 2015/16 together with a summary of cases dealt with by the Local Government Ombudsman (LGO) about Cheshire East Council for 2015/16.	42	To seek assurance that customer complaint arrangements are robust.
Inspection of the Regulation of Investigatory Powers Act (2000) (RIPA) arrangements	This report provides an update on how the Council has complied with RIPA legislation during 2016/17.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
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.
Members' Code of Conduct: Standards Report	The report gives details of the numbers and outcomes of complaints under the Code of Conduct for Members on the period being reported on.	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 an Independent Member to the Audit and Governance Committee.	Update on the progress towards the recruitment of the Independent Audit and Governance Committee Member.		The co-option of an independent member is intended to bring additional knowledge and expertise to the Committee and reinforce its political neutrality and independence.
Localism Act 2011 – General Dispensations	This report recommends that the Committee renews, for a period of four years, a number of general dispensations under the Localism Act	45	The Committee is responsible for the Council's standards arrangements which seek to: 1.promote high standards of ethical behaviour

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	2011, as previously approved by the Committee in September 2012.		<p>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);</p> <p>2. ensure that Members receive advice and as appropriate on the Members Code of Conduct; and</p> <p>3. grant dispensations under the provisions of the Localism Act 2011 to enable a member or co-opted Member to participate in a meeting of the Authority.</p>
Work Plan.	Forward looking programme of meetings and agenda items 2016/17 to ensure comprehensive coverage of the Committee's responsibilities.	All	
WARNS	Report to update Committee on the quantity and reasons for WARNs approved since the last Committee. Approved WARNs will also be presented as a Part 2 item.		As requested by Members at December 2015 meeting
<b>8<sup>th</sup> December 2016</b>			
Grant Thornton - Annual Audit Letter 2015/16	Summary of the External Audit findings from 2015/16 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 2015/16 claims and returns.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Draft Treasury	Update on the contents of the Council's Treasury	17	To review and monitor the Council's Treasury

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Management Strategy and MRP Statement	Management Strategy for 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.		Management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Risk Management Policy Review.	A report on the progress on the implementation against the Risk Management Strategy and review of the Corporate Risk Register.	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 2016/17 and Internal Audit Charter	Progress report against the Internal Audit Plan 2016/16. Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	12  18  21  23	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.  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:

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			<p>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.</p> <p>b) Regular reports on the results of the Quality Assurance and Improvement Programme.</p> <p>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.</p>
		25	To consider summaries of specific internal audit reports as requested.
Governance Update for the Council's Alternative Service Delivery Vehicles.	The report provides information on the governance arrangements within the Councils ASDV's	25	To review the Council's governance arrangements for ASDV's.
Review of the Code of Corporate Governance	<p>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'.</p> <p>The finalised Framework and new guidance was published April 16r, with current expectations that organisations would produce their 16/17 AGS with</p>	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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	reference to the new guidance.		
WARNS	Report to update Committee on the quantity and reasons for WARNs approved since the last Committee. Approved WARNs will also be presented as a Part 2 item.		As requested by Members at December 2015 meeting
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 Council's procurement arrangements	An audit of the Council's procurement arrangements will be resumed following the completion of the current police investigation. The findings of this audit will be shared with the Committee.	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.
Fraud Update	Presentation on the latest national and local situation with regards to countering fraud and corruption.	13	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption
		14	To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud.
		15	To monitor the counter fraud strategy, actions and resources
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.

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			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	<p>Forward looking programme of meetings and agenda items to:</p> <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 June 2016
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 June 2016
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.
Business Continuity Plans Report.	A report on the progress of the implementation of the Council's Business Continuity arrangements.	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.



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			At the request of Members in June 2016.
Report on the responses to the staff survey.	A report summarising the responses to the staff survey.	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.  At the request of Members in June 2016.
Audit and Governance Committee Self-Assessment	Progress against the 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.
Impact on the Council of the negotiations to leave the European Union (EU).	Assurance on the Council's plans and arrangements in response to the negotiations to leave the EU, with the formation of the new government, subsequent national and local policies and potential financial consequences.	11	To monitor progress in addressing risk related issues reported to the Committee.