

Work Plan 2016/17

		Terms of Reference - May 2014	
Agenda Item	Description	No	Detail
8th December 2016			
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 Management Strategy and MRP Statement	Update on the contents of the Council's Treasury 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.	17	To review and monitor the Council's Treasury 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	12	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed

Work Plan 2016/17

	Standards	<p>actions, including calling managers to explain lack of progress.</p> <p>18 To approve the Internal Audit Charter.</p> <p>21 To approve significant interim changes to the risk-based Internal Audit Plan and resource requirements.</p> <p>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:</p> <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> <p>25 To consider summaries of specific internal audit reports as requested.</p>
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Work Plan 2016/17

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 reference to the new guidance.</p>	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Appointment of the External Auditor post 2017/18	<p>The report provides information on the requirement for Local Authorities to appoint an External Auditor and the process to be undertaken in doing so.</p> <p>The current arrangements conclude upon completion of the 2017/18 audit.</p>	4	It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
Appointment of an Independent Member to the Audit and Governance Committee. (Verbal Update)	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.
Feedback from Counter Fraud Member/Officer Groups	The report provides an update on the outcome of the 'Cardiff Check' procurement reviews that have been undertaken by the Counter Fraud Member/Officer Sub Group.	44	The Committee may establish standing and time-bound working groups (which may but need not be politically balanced) to consider any matters within the terms of reference of the Committee
WARNS	<p>Report to update Committee on the quantity and reasons for WARNs approved since the last Committee.</p> <p>Approved WARNs will also be presented as a Part 2 item.</p>		As requested by Members at December 2015 meeting

Work Plan 2016/17

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 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 14 15	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud. To monitor the counter fraud strategy, actions and resources
Upheld Complaints to the Local Government Ombudsmen	Members have requested that they receive a report where there is a complaint is upheld by the Local Government Ombudsmen. This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to establish <ul style="list-style-type: none"> if there have been any upheld complaints to be reported on to the next agenda 		

Work Plan 2016/17

	<ul style="list-style-type: none"> the appropriate part of the agenda for the report to be considered clarity on the purpose of the report, the nature of the assurances to be provided in the report, and that this process doesn't duplicate any existing process or reporting. 		
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	<p>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.</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>
Work Programme for Member/Officer Working Groups	<p>Forward looking programme of meetings and agenda items to:</p> <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 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. 	44	The Committee may establish standing and time-bound working groups (which may but need not be politically balanced) to consider any matters within the terms of reference of the Committee.
Feedback from	The outcome of Member/Officer Groups work which,	44	The Committee may establish standing and time-bound working groups (which may but

Work Plan 2016/17

Member/Officer Working Groups	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.		need not be politically balanced) to consider any matters within the terms of reference of the Committee.
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.
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. 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.

Work Plan 2016/17

Independent assessment of post procurement /contract delivery	Assurance on the effectiveness of contract delivery/procurements.		At the request of Members in September 2016 following discussion on WARNS and Procurement.
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.