

Work Plan 2017/18

		Terms of Reference – June 2016	
Agenda Item	Description	No	Detail
16th March 2017			
Appointment of an Independent Member to the Audit and Governance Committee - Update	To invite the Committee to agree to the co-option of the candidate recommended following the recruitment process for the Independent Member to the Audit and Governance Committee.		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.
Grant Thornton 2016/17 Audit Plan for Cheshire East Council	External Audit's planned work for the audit of financial statements and the value for money conclusion 2016/17	33	To comment on the scope and depth of external audit work and to ensure it gives value for money.
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.
Risk Management Update	The Committee will receive an update report along with a briefing on healthcare, funding and the associated risks to the Council.	10	To monitor the effective development and operation of risk management in the council.
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 2016 and February 2017.	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).
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.

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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 2016/17 and the number of RIPA applications authorised to date.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Information Governance Update (Presentation)	The Committee will receive an update on the following <ul style="list-style-type: none"> • Progress with the roll out of the security classification tool, and • The number and type of SPAM and cyber attacks on the Council's network and how they are dealt with. 		At the request of Members; Audit and Governance Committee 8th December 2016
Internal Audit Interim Report 2016/17 October – December 2016	Progress report against the Internal Audit Plan 2016/17.	12 21 23	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain progress. 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: 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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			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.
Draft Internal Audit Plan 2017/18	Approval of risk based Internal Audit Plan for 2017/18.	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.
ASDV Governance Arrangements (Presentation)	The Committee will receive a briefing on arrangements in place to ensure that ASDV's are subject to appropriate governance and that controls are in place to identify and manage risk.		At the request of Members; Audit and Governance Committee 8 th December 2016
Work Plan	Forward looking programme of meetings and agenda items 2017/18 to ensure comprehensive coverage of the Committee's responsibilities.	All	
Waivers and Non Adherences (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	38	To receive retrospectively for information all notices of waiver which are used when consent is sought to depart from the requirements of the Council's Contract Procedure Rules, and all notices which are used to record any non-

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	Part 2 item.		adherence to those Rules.
1st June 2017: <i>Agenda items relating to the closure of accounts and the Annual Governance Statement, plus item re Notice of Motion which needs to be considered</i>			
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.
Audit and Governance Committee Self-Assessment	Self- assessment of the effectiveness of the Committee, which provides an assurance for the Annual Governance Statement.	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
Annual Report on Risk Management	Annual report on the effectiveness of risk management arrangements in the Council	10	To monitor the effective development and operation of risk management in the council.
		11	To monitor progress in addressing risk related issues reported to the committee
Internal Audit Annual Report 2016/17	Opinion on the overall adequacy and effectiveness of the Council's control environment for 2016/17	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

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			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.
Draft Annual Governance Statement (AGS) 2016/17	This report introduces the draft 2016/17 Annual Governance Statement to the Committee for consideration and comment	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 Accounts 2016/17	This report introduces the 2016/17 pre-audit statement of accounts to the Committee for consideration and comment.	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.

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Notice of Motion: Freemasonry Membership	This Committee will receive a response to the Notice of Motion raised on the Membership of Freemasons		At the request of Council 15 th December 2016
Work Plan	Forward looking programme of meetings and agenda items 2017/18 to ensure comprehensive coverage of the Committee's responsibilities.	All	
29th June 2017 date held as contingency should 1 st June deadline be unachievable			
3rd August 2017 Items related to AGS and Closure of Accounts only			
External Audit Findings Report 2016/17	Summary of findings from the 2016/17 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 and 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
2016/17 Audit Findings and Action Plan	This report sets out the management response to the 2016/17 Audit Findings Report presented by the external auditors 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 2016/17 Audited	Approval of the Audited Statement of Accounts for 2016/17	36	To review and approve the annual statement of accounts. Specifically, to consider whether

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			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 2016/17	Approval of the Annual Governance Statement 2016/17.	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.
Work Plan	Forward looking programme of meetings and agenda items 2017/18 to ensure comprehensive coverage of the Committee's responsibilities.	All	
29th September 2017			
Annual Report of the Audit and Governance Committee 2016/17	Annual Report of the Chair of the Audit and Governance Committee for consideration and approval by Committee ahead of presentation to Council.	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
Report on Customer Feedback – Complaints, Compliments and referrals to Local Government Ombudsman	Summary of formal feedback received from customers during 2016/17 together with a summary of cases dealt with by the Local Government Ombudsman (LGO) about Cheshire East Council for 2016/17.	42	To seek assurance that customer complaint arrangements are robust.

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Agenda Item	Description	No	Detail
2016/17			
RIPA compliance	This report provides an update on how the Council has complied with RIPA legislation during 2016/17.	8	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Members Code of Conduct: Standards Report	The report gives details of the numbers and outcomes of complaints under the Code of Conduct for Members for the period since the last update.	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).
Counter 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
Treasury Management Annual Report	This report will update the Committee on Treasury Management Activity.	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Risk Management update	This report will update the Committee on Risk Management activity in the Council	10 11	To monitor the effective development and operation of risk management in the council. To monitor progress in addressing risk related issues reported to the committee.

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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 2016/17.	41	To approve and monitor Council policies relating to "whistleblowing" and anti fraud and corruption.
Work Plan	Forward looking programme of meetings and agenda items 2017/18 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.	38	To receive retrospectively for information all notices of waiver which are used when consent is sought to depart from the requirements of the Council's Contract Procedure Rules, and all notices which are used to record any non-adherence to those Rules.
<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	Subject to police agreement, an audit would be scoped and completed to provide assurance that the arrangements currently in operation are robust and proportionate to the identified risks. The outcome of this work will be reported to a future meeting of 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. At the request of Members, 8 th December 2016 Audit and Governance Committee.
Upheld Complaints to the Local Government Ombudsmen	Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen. This will need to be a standing agenda item,	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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	<p>and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to establish</p> <ul style="list-style-type: none"> • if there have been any upheld complaints to be reported on to the next agenda • 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. 	42	To seek assurance that customer complaint arrangements are robust.
		43	<p>Subject to the requirements set out below, to consider all findings of the Local Government Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the Ombudsman's findings.</p> <p>(a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.</p> <p>(b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to those protocols when determining how to manage the Audit and Governance Committee's agenda.</p>
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</p>

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			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"> • 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 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.	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.
Business Continuity Plans Report.	A report on the progress of the implementation of the Council's Business Continuity arrangements.	12	<p>To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.</p> <p>At the request of Members in June 2016.</p>

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Agenda Item	Description	No	Detail
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.
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.