

Work Plan 2017/18

		Terms of Reference – October 2016	
Agenda Item	Description	No	Detail
7th December 2017			
Grant Thornton - Annual Audit Letter 2016/17	Summary of the External Audit findings from 2016/17 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 2016/17 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 2017/18 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 Update	This report will update the Committee on Risk Management and Business Continuity activity 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.
Annual Governance Statement (AGS) Update	Update on actions to improve governance arrangements and respond to emerging issues identified in the 2016/17 Annual Governance Statement. Proposed process for the production of the	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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	2017/18 Annual Governance Statement.		
Internal Audit Interim Report 2017/18 and Internal Audit Charter	Progress report against the Internal Audit Plan 2017/18. Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	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.
		18	To approve the Internal Audit Charter.
		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 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.

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Agenda Item	Description	No	Detail
		25	To consider summaries of specific internal audit reports as requested.
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 2017/18 to ensure comprehensive coverage of the Committee's responsibilities.	All	
Thursday 15th March 2018			
External Audit Plan for 2017/18	To receive and comment on External Audit's planned work for the audit of financial statements and the value for money conclusion 2017/18.	33	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Informing the Audit Risk Assessment - Cheshire East Council	To present and consider Management's responses to questions posed by the External Auditor.	32	To consider specific reports as agreed with the external auditor.
Update on the Arrangements for the Appointment of External Auditors	To update the Committee on the arrangements for appointing the Council's External Auditors under the Public Sector Audit Appointments Ltd (PSAA) process.	4	It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
Members Code of Conduct: Standards Report	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between 1st	5	To promote high standards of ethical behaviour by developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-

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	September 2017 and the end of February 2018.		opted Members and other persons acting in a similar capacity).
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity 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 Interim Report	To consider a summary of Internal Audit Work undertaken between October and December 2017	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.
		18	To approve the Internal Audit Charter.
		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 does not conform to the Public Sector Internal Audit Standards and Local Government Application

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		25	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.
Internal Audit Plan 2018/19	Approval of the summary risk based Internal Audit Plan for 2018/19	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
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 2017/18 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	Following agreement with TITAN, an audit has commenced during March 2017. The purpose of the audit is to provide assurance that arrangements currently in place to manage procurement activity are appropriate and effective. The outcome of this work will be reported to	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.

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	a future meeting of the Audit and Governance Committee.		
Upheld Complaints to the Local Government Ombudsmen	<p>Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen.</p> <p>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</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. 	<p>6</p> <p>42</p> <p>43</p>	<p>To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.</p> <p>To seek assurance that customer complaint arrangements are robust.</p> <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>
Work Programme for Member/Officer	Forward looking programme of meetings and agenda items to:	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

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Working Groups	<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. 		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.