

Audit and Governance Committee - Work Plan Analysis

The table below shows the coverage of reports from the Audit and Governance Committee's current work plan against its current Terms of Reference.

Terms of Reference	Functions	Coverage on current work plan – number of reports
6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.	7
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.	2
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	1
9	To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.	2
10	To monitor the effective development and operation of risk management in the council	5
11	To monitor progress in addressing risk related issues reported to the committee.	4
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.	3
13	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.	1
14	To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud.	1
15	To monitor the counter fraud strategy, actions and resources.	1

¹ The Committee's Statement of Purpose covers items 1-5, with the detailed functions of the committee beginning at number 6.

16	To advise the Executive on responses to audit management letters, reports and investigations and reviewing whether agreed external audit or inspection recommendations have been implemented as timetabled.	0
17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.	3
18	To approve the internal audit charter.	1
19	To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.	0
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.	1
21	To approve significant interim changes to the risk-based internal audit plan and resource requirements.	1
22	To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.	0
23	<p>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> <ul style="list-style-type: none"> 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. 	1
24	<p>To consider the head of internal audit's annual report:</p> <ul style="list-style-type: none"> a) The statement of the level of conformance with the Public Sector Internal Audit 	1

	<p>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.</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>	
25	To consider summaries of specific internal audit reports as requested	1
26	To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions	0
27	To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years	1
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.	0
29	To support the development of effective communication with the head of internal audit.	0
30	To review and make recommendations to the Executive regarding the effectiveness of internal audit to include ensuring the internal audit function is adequately resourced, to review its strategy, receive, challenge and approve its annual plan and monitor its delivery and to review significant audit findings and monitor progress by managers in implementing agreed recommendations.	0
31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance	5
32	To consider specific reports as agreed with the external auditor.	1
33	To comment on the scope and depth of external audit work and to ensure it gives value for money.	2
34	To commission work from internal and external audit.	0

35	To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.	0
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.	2
37	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.	2
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.	5
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	0
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	3
41	To approve and monitor Council policies relating to "whistleblowing" and anti-fraud and corruption.	1
42	To seek assurance that customer complaint arrangements are robust.	2
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</p>	5

	determining how to manage the Audit and Governance Committee's agenda	
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.	2
45	The Committee is responsible for the Council's standards arrangements which seek to: <ol style="list-style-type: none"> 1. 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); 2. ensure that Members receive advice and as appropriate on the Members Code of Conduct; and 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. 	2
46	Council on 22nd October 2015 approved a procedure to be followed when considering a complaint that an elected member of the Council or of a town or parish council within its area has failed to comply with the Council's Code of Conduct. The full procedure is available from the Monitoring Officer.	0
47	The Hearing Sub-committee is a Sub-Committee of the Council's Audit and Governance Committee appointed to consider complaints under the procedure referred to in paragraph 43. It has 3 members drawn from a cross party panel of 15 members of the Council. An Independent Person is invited to attend all meetings of the Hearing Sub-committee and his/her views are sought and taken into consideration before the Hearing Sub-committee takes any decision on whether the member's conduct constitutes a failure to comply with the Code of Conduct and as to any action to be taken following a finding of failure to comply with the Code of Conduct.	0
48	The Independent Person is a person who has applied for the post following advertisement. He/she is appointed by Council	0