

Work Plan 2018/19

		Extract from existing Committee Terms of Reference – (October 2016)	
Agenda Item	Description	No	Detail
6th December 2018			
External Audit Plan for 2018/19 (Mazars)	To receive and comment on External Audit's planned work for the audit of financial statements and the value for money conclusion 2018/19	33	To comment on the scope and depth of external audit work and to ensure it gives value for money
Draft Treasury Management Strategy and Minimum Revenue Position Statement 2019/20	<p>Update on the contents of the Council's Treasury Management Strategy for 2019/20.</p> <p>The CIPFA Treasury Management Code of Practice requires all local authorities to make arrangements for the scrutiny of treasury management.</p> <p>This responsibility has been nominated to the Audit & Governance Committee.</p>	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice
Annual Governance Statement and Code of Corporate Governance Review	<p>Update on actions to improve governance arrangements and respond to emerging issues identified in the 2017/18 Annual Governance Statement.</p> <p>Proposed process for the production of the 2018/19 Annual Governance Statement.</p> <p>It will also update the Committee on the planned review of the Council's Code of</p>	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
		9	To consider the Council's framework of assurance and ensure that it adequately addresses the risks

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	Corporate Governance against best practice guidance and the use of the Code in practice and consider any changes which may be desirable.		and priorities of the council.
Member Declarations of Interest	A review of the classes of interest to be declared by Members and for inclusion in the Members Code of Conduct.	45	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). Added to the Work Plan at the request of Members on 31 st March 2018.
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, 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 • the appropriate part of the agenda for the 	43	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. (a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.

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	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.		(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.
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items for 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL
Contract Procedure Rule Non-Adherences (Part 1 and Part 2)	Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee. (Part 1 and Part 2)	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
14th March 2019			
Update on the 2018/19 External Audit Plan (Mazars)	To receive an update from the Council's External Auditors in relation to the 2018/19 external audit report and other issues	31 33	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance. To comment on the scope and depth of external audit work and to ensure it gives value for money
Certification Report 2017/18 (Grant Thornton)	The report provides a summary of the key findings that have been identified during the External Auditors' certification process for 2017/18 claims and returns	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.

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Members Code of Conduct: Standards Report	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between 1st September 2018 and the end of February 2019.	45	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).
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity in the Council. This will include a briefing by the Risk Owner on the management of a Corporate Risk	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.
Internal Audit Interim Report 2018/19	To consider a summary of Internal Audit Work undertaken between September 2018 and March 2019. Review and update of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.		Various (Detailed in ToR)
Internal Audit Plan 2019/20	Approval of the summary risk based Internal Audit Plan for 2019/20	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

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			those other sources.
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Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items for 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL

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Unscheduled items			
Work Programme for Member/Officer Working Groups	Forward looking programme of meetings and agenda items to: <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.

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Approach to disclosure of Internal Audit Reports	Report to the Audit and Governance Committee regarding the current approach to the sharing of Internal Audit reports and presenting options for future consideration	4	It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
		25	To consider summaries of specific internal audit reports as requested.
Counter Fraud Update report	To update the Committee with: <ul style="list-style-type: none"> • an overview of developments that are taking place nationally, • an update on anti-fraud and corruption activity at Cheshire East; and • details of work that will be completed to ensure compliance with best practice and improve Cheshire East's resilience to the threat of fraud and corruption. 	14	To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud.
Anti-Fraud and Corruption Policy	This report sets out the review of the Council's Anti-Fraud and Corruption Policy against current best practice and identifies any suggestions for improvements to the current arrangements.	13	To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
		15	To monitor the counter fraud strategy, actions and resources.
		41	To approve and monitor Council policies relating to "whistleblowing" and anti-fraud and corruption.

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Update on Internal Audit Reports on Land Acquisitions	This report will update the Committee on the Management Actions agreed in response to the Internal Audit review of land acquisitions.	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.
Updated Whistleblowing Policy and Procedure	To provide the Committee with an update on the effectiveness of the Council's Whistleblowing Policy	41	To approve and monitor Council policies relating to "whistleblowing" and anti-fraud and corruption.