



Audit & Governance Committee

Date of Meeting: 03 October 2019

Report Title: Committee Work Plan

Senior Officer: Jan Bakewell, Director of Governance and Compliance

1. Report Summary

- 1.1. This report presents the Committee's Work Plan for 2019/20 (Appendix A) to the Committee for consideration.

2. Recommendations

- 2.1. That the Committee:
 - 2.1.1. considers the Work Plan and determine any required amendments;
 - 2.1.2. notes that the plan will be brought back to the Committee throughout the year for further development and approval.

3. Reasons for Recommendations

- 3.1. The Audit and Governance Committee has a key role in overseeing and assessing the Council's risk management, control and corporate governance arrangements. It advises the Council on the adequacy and effectiveness of these arrangements. A forward looking programme of meetings and agenda items is necessary to enable the Committee to fulfil its responsibilities effectively.

4. Other Options Considered

- 4.1. Not applicable

5. Background

- 5.1. Aspects of the Audit and Governance Committee's agenda are determined by statutory requirements such as the Statement of Accounts and Annual Governance Statement. Outside these agenda items, the Committee should aim to manage its agenda according to its assurance needs to fulfil

its terms of reference. The Committee is asked to consider the contents of the Work Plan (Appendix A) and identify any amendments that will enable it to meet its responsibilities.

- 5.2. By identifying the key topics to be considered at the Audit and Governance Committee meetings, and receiving appropriate reports, Committee Members are able to undertake their duties effectively and deliver them to a high standard. In turn, this adds to the robustness of the risk management framework, the adequacy of the internal control environment and the integrity of the financial reporting and corporate governance of the Council.
- 5.3. Members will recognise that some items are brought to Committee on a more regular basis than others and ensure that statutory requirements are complied with. There are also individual requirements of the Committee's Terms of Reference which are only used on an ad-hoc basis. The Work Plan will be re-submitted to the Committee for further development and approval at each subsequent meeting.
- 5.4. In order to help with their deliberations, Members are asked to consider the following:
 - 5.4.1. that care is taken to avoid duplication and maintain the focus of an audit committee on its core functions as defined by its terms of reference rather than wider issues that are subject to the work of other committees or assurance functions.
 - 5.4.2. that the Audit and Governance committee should operate at a strategic level and any time consuming aspects of the Committee's business should be addressed elsewhere. Matters of operational detail should be resolved by service managers.
 - 5.4.3. that the number and frequency of reports should be proportional to the risk ensuring the core business of the committee gives sufficient focus and attention, avoiding lengthy or unproductive meetings.
- 5.5. The Annual Audit and Governance Committee Self Assessment is deferred to December 2019 as additional time has been allowed for Members to complete the skills assessment which will inform part of the self assessment.
- 5.6. Update reports on Risk Management and the Code of Conduct have also been re-scheduled to the December agenda. This will ensure that the reports reflect the half year position.
- 5.7. A separate report reviewing the Council's Whistleblowing Policy and Procedure was scheduled for October; the Committee received details of

the whistleblowing reports received in 2018/19 as part of the Monitoring Officer Annual Report. A review of the current policy has been included within the Counter Fraud Report on this meeting's agenda.

6. Implications of the Recommendations

6.1. Legal Implications

6.1.1. The Work Plan for 2019/20 complies with the requirements of the Accounts and Audit Regulations 2015.

6.2. Finance Implications

6.2.1. When reviewing the Work Plan, Members will need to consider the resource implications of any reviews they wish to carry out both in terms of direct costs and in terms of the required officer support.

6.3. Policy Implications

6.3.1. There are no policy implications in this report.

6.4. Equality Implications

6.4.1. There are no implications for equality in this report. The Audit and Governance Committee receives assurances from across the organisation.

6.5. Human Resources Implications

6.5.1. Members should be satisfied that the inclusion of each item on its agenda results in added value, as the assurance process has a resource implication to the organisation and should therefore be proportional to the risk.

6.6. Risk Management Implications

6.6.1. Effective internal control and the establishment of an audit committee can never eliminate the risks of serious fraud, misconduct or misrepresentation of the financial position.

However, an effective audit committee can:

6.6.1.1. raise awareness of the need for robust risk management, control and corporate governance arrangements and the implementation of audit recommendations,

6.6.1.2. increase public confidence in the objectivity and fairness of financial and other reporting

6.6.1.3. reinforce the importance and independence of internal and external audit and any other similar review process

6.6.1.4. provide additional assurance through a process of independent and objective review

6.7. Rural Communities Implications

6.7.1. There are no implications for rural communities.

6.8. Implications for Children & Young People/Cared for Children

6.8.1. There are no implications for children and young people.

6.9. Public Health Implications

6.9.1. There are no implications for public health.

6.10. Climate Change Implications

6.10.1. There are no climate change implications in this report.

7. Ward Members Affected

7.1. All wards affected.

8. Consultation & Engagement

8.1. The Work Plan for 2019/20 was prepared following discussion with key officers who regularly provide updates to the Audit and Governance Committee and approved by the Audit and Governance Committee in March 2019.

8.2. A review of the Committee's Work Plan has recently been undertaken by Committee Members. The outcome of this review will be reflected in the Work Plan reported to the December Committee.

9. Access to Information

9.1. Not applicable.

10. Contact Information

10.1. Any questions relating to this report should be directed to the following officers:

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