

## Work Plan 2019/20

|  |  | Extract from Committee Terms of Reference –<br>(December 2018) |   |
|--|--|--|---|
| Agenda Item  | Description  | No   | Detail  |
| <b>3<sup>rd</sup> October 2019</b>                                   |  |  |   |
| External Audit Update including Annual Audit Letter 2018/19 (Mazars) | Update from External Audit including the Annual Audit Letter for the 2018/19 audit. The letter will also confirm the final audit fee.  | 135  | To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.  |
|  |  | 137  | To comment on the scope and depth of external audit work and to ensure it gives value for money.  |
| 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 <u>standing agenda item</u>, 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"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• 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.</li> </ul> | 146  | <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> |
| Treasury Management Annual Report 2018/19                            | This report will update the Committee on Treasury Management activity over the year.   | 120  | To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.   |

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| Revised Draft –<br>Annual Report of the<br>Audit and Governance<br>Committee | Annual Report of the Chair of the Audit and Governance Committee for consideration and approval by Committee ahead of presentation to Council. (Committee asked for it to be brought back for consideration at next meeting ahead of going to Council.)   | 142  | 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. |
|  |   | 143  | 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.  |
|  |   | 144  | To publish an annual report on the work of the committee.   |
| Counter Fraud Report   | <p>This report will update the Committee with:</p> <ul style="list-style-type: none"> <li>• an overview of developments that are taking place nationally,</li> <li>• an update on anti-fraud and corruption activity at Cheshire East; and</li> <li>• 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.</li> </ul> <p>The report will also set out a review of the Counter Fraud Policy against best practice and identify suggestions for improvements.</p> | 118  | To monitor the counter-fraud strategy, actions and resources.   |
|  |   | 145  | To approve and monitor Council policies relating to whistleblowing and anti-fraud and corruption.   |
| Work Plan 2019/20  | Forward looking programme of meetings and agenda items for 2018/19 to ensure  | ALL  | ALL   |

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|  | comprehensive coverage of the Committee's responsibilities.   |  |  |
| 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.  | 112  | 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. |
| <b>5<sup>th</sup> December 2019</b>  |   |  |  |
| External Audit Plan 2019/20 (Mazars)   | To receive and comment on External Audit's planned work for the audit of financial statements and the value for money conclusion 2019/20  | 135  | To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.   |
|  |   | 137  | To comment on the scope and depth of external audit work and to ensure it gives value for money.   |
| Certification Report 2019/20   | 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.   | 135  | To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.  |
| Draft Treasury Management Strategy and Minimum Revenue Provision Statement 2019/20 | Update on the contents of the Council's Treasury Management Strategy for 2019/20.<br><br>The CIPFA Treasury Management Code of Practice requires all local authorities to make arrangements for the scrutiny of treasury management.<br>This responsibility has been nominated to the Audit & Governance Committee. | 120  | To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.                              |
| Internal Audit 2019/20 Plan Progress Update  | Progress report against the Internal Audit Plan 2019/20.  | 127  | To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of              |

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|   |   |  | internal audit services.<br>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.<br>b) Regular reports on the results of the Quality Assurance and Improvement Programme.<br>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. |
| Members Code of Conduct: Standards Report (Update Report) | To note the numbers and outcomes of complaints made under the Code of Conduct for Members to the end of September 2019  | 109  | To promote high standards of ethical behaviour by developing, maintaining and monitoring the Code 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.   | 114  | To monitor the effective development and operation of risk management in the council.  |
| Annual Governance Statement - Progress Update             | Update on actions to improve governance arrangements and respond to emerging issues identified in the 2018/19 Annual Governance Statement.<br>Proposed process for the production of the 2019/20 Annual Governance Statement. | 110  | To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.   |
| Annual Audit and Governance Committee Self                | Self-assessment of the effectiveness of the Committee, which provides an assurance for the Annual Governance Statement.   | 143  | 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  |

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| Agenda Item  | Description  | No   | Detail   |
| Assessment   |  |  | meeting its purpose.   |
| Work Plan 2019/20  | 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.                             | 112  | 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.   |
| <b>12<sup>th</sup> March 2020</b>  |  |  |  |
| External Audit 2019/20 Progress and Update Report                        | To receive an update from the Council's External Auditors in relation to the 2018/19 external audit report and other issues              | 135  | To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.  |
|  |  | 137  | To comment on the scope and depth of external audit work and to ensure it gives value for money.   |
| Members Code of Conduct: Standards Report (September 2019-February 2020) | To note the numbers and outcomes of complaints made under the Code of Conduct for Members September 2019-February 2020.                  | 109  | To promote high standards of ethical behaviour by developing, maintaining and monitoring Code 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.                                | 114  | To monitor the effective development and operation of risk management in the council.  |
| Internal Audit Plan 2019/20: Progress Report                             | To consider a summary of Internal Audit Work undertaken between September 2018 and December 2018.  | 127  | To consider reports from the head of internal audit's performance during the year.   |

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| Draft Internal Audit Plan 2020/21                                 | Approval of the summary risk based Internal Audit Plan for 2020/21.   | 123  | 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.  |
| Work Plan 2019/20   | 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.  | 112  | 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.   |
| <b>Unscheduled</b>  |   |  |  |
| Upheld Complaints to the Local Government Ombudsmen (If required) | <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 <u>standing agenda item</u>, 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"> <li>• if there have been any upheld complaints to</li> </ul> | 146  | <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</p> |

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|   | <p>be reported on to the next agenda</p> <ul style="list-style-type: none"> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• 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.</li> </ul> |  | 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.  |
| Monitoring Officer Interim Report 2019/20   | Update on matters reported in the Monitoring Officer Annual Report 2018/19 and emerging issues to date in 2019/20.   | 110  | To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.  |
| Approach to disclosure of Internal Audit Reports<br><i>Carried forward from 2018/19 work plan</i> | Report to the Audit and Governance Committee regarding the current approach to the sharing of Internal Audit reports and presenting options for future consideration   | 127  | 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: <ul style="list-style-type: none"> <li>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.</li> <li>b) Regular reports on the results of the Quality Assurance and Improvement Programme.</li> <li>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.</li> </ul> |
|   |  | 129  | To consider summaries of specific internal audit  |

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|   |   |  | reports as requested.  |
| Update on Internal Audit Report on Land Transactions<br><i>Carried forward from 2018/19 work plan</i> |   | 116  | To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.  |
|   |   | 129  | To consider summaries of specific internal audit reports as requested.   |
| Members Code of Conduct<br><i>Requested at March 2019</i>   | Members requested a review of the information provided to Committee regarding the Members Code of Conduct | 109  | To promote high standards of ethical behaviour by developing, maintaining and monitoring the Code of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity). |