

Audit & Governance Committee

Date of Meeting: 05 December 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 the remainder of 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 on the Committee's 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 with matters of operational detail 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.
- 5.5. Two additional items have been included on the December agenda to provide the Committee with information on the Council's Accounting Policies and the outcome of the recent review undertaken by the Investigatory Powers Commissioner's Officer (IPCO).
- 5.6. The outcome of the Annual Audit and Governance Committee Self Assessment is deferred to March 2020 to enable analysis of the responses provided by Members and inform a programme of briefings and training sessions to address identified gaps in skills and knowledge.

5.7. Members of the Committee met in November 2019 to discuss the Work Plan and review progress against the Terms of Reference. The outcome of the meeting was that:

5.7.1. Members concluded that the Work Plan for the remainder of 2019/20 contained the necessary reports to ensure that the terms of reference are met.

5.7.2. A report was requested to provide the Committee with assurance around the effectiveness of the governance arrangements in place to manage significant partnerships and collaborations.

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.

6.2.2. There are no adjustments required to the Medium Term Financial Strategy as a result of this report.

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 direct 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 direct implications for rural communities.

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

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

6.9. Public Health Implications

- 6.9.1. There are no direct 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 and is referred to earlier in the report.

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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