Committee Date/Agenda Item	Notes
29 September 2011	
Annual Governance Report, Auditors' report on Financial Statements and Value for Money conclusion.	The Committee considered and noted the Annual Governance Report which summarised the findings from the 2010/11 audit. The Committee approved the Statement of Accounts for 2010-11
AGS (2010/11)	The Committee approved the AGS the purpose of which is to provide a continuous review of the Council's governance arrangements to give assurance on the effectiveness of the processes and/or to address identified weaknesses.
Internal Audit Update	The Committee considered a report on progress against the Internal Audit Plan 2011-12 and resolved that the report be noted and the approach identified to achieving adequate audit coverage in the remainder of 2011-12 be endorsed.
Risk Management Update	The Committee noted a report summarising the key corporate risks and risk management work undertaken since the previous report.
Customer Complaints	The Committee noted a report summarising the complaints received by Cheshire East Council, and complaints about the Council dealt with by the Local Government Ombudsman, for the period 2010-11.
Breach of Contract Procedure Rules	The Committee noted a report outlining the reasons for the non-compliance and the steps taken to prevent a re-occurrence.
Work Plan	The Committee noted the Work Plan and agreed that individual Members would become more involved in specific areas of audit and governance work as a means of developing in-depth knowledge and expertise.
31 January 2012	
Annual Audit Letter	The purpose of preparing and issuing annual audit letters is to communicate to the audited body and external stakeholders, including members of the public,

Committee Date/Agenda Item	Notes
	the key issues arising from the External Auditors' work, which they consider should be brought to the attention of the Council. The annual audit letter covers the work carried out since the previous annual audit letter was issued.
Audit Committee Update	The purpose of this paper is to provide the Audit Committee with a report on progress in delivering the external auditors responsibilities. It includes an update on the externalisation of the Audit Practice. This paper also seeks to highlight key emerging national issues and developments which may be of interest to members of the Audit Committee.
Opinion Plan	The Plan identifies the work that is planned by the External Auditor to give an opinion on the Council's Financial Statements for the financial year 2011/12.
2011-12 Closure of Accounts – Progress Report	A report to provide Members with assurance that the issues contained within the Audit Commission's Annual Governance Report have been, or are being addressed
Annual Governance Statement 2011/12 AGS Action Plan	The Accounts and Audit Regulations require the production of an Annual Governance Statement. It is good practice to agree the process to establish the statement for 2011/12 with Members in advance. The Committee will be asked to note the progress made in implementing the Annual Governance Statement (AGS) action plan for 2010/11. Failure to consider and monitor the AGS action plan could result in agreed improvements to the governance arrangements not being implemented.
Freedom of Information and Data Protection	This report provided Members with an update on FOI and DP issues including volumes of requests and trends.
Compliance with International Auditing Standards	In order to comply with a number of International Standards on Auditing, external audit are required to obtain the Audit Committee's understanding of the following: 1) Management processes in relation to: • undertaking an assessment of the risk that the financial statements may be materially mis-

Committee Date/Agenda Item	Notes
	stated due to fraud or error • identifying and responding to risks of fraud in the Council • communication to employees of views on business practice and ethical behavior • communication to those charged with governance the processes for identifying and responding to fraud 2) How the Committee oversees management processes for identifying and responding to the risk of fraud and possible breaches of internal control 3) How it gains assurance that all relevant laws and regulations have been complied with. 4) Whether an assessment of the going concern assumption has been carried out.
Internal Audit Update	The purpose of this report is to facilitate compliance with the requirements of the Code of Practice for Internal Audit and, consequently, it provides Members with emerging issues in respect of the whole range of areas to be covered in the formal annual report. It enables the Committee to monitor Internal Audit's performance.
Risk Management Update	The Risk Management function will report on whether best practice is being followed in the management of risk and how new risks are identified and existing risks are changing.
Work Plan	A forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.
27 March 2012 Grants Report to those charged with Governance	External Auditors are required to report annually on the issues, amendments and qualifications arising from certification work of grant claims and returns. This report is important because it gives feedback on how effectively the Authority is managing the grants and subsidies it receives and administers.

Committee Date/Agenda Item	Notes
Internal Audit Plan for 2012/13	The Head of Internal Audit must prepare a risk-based audit plan designed to implement the audit strategy that is fixed for a period of no longer than one year. The Committee is responsible for approving (but not directing) the plan.
Audit Committee self assessment	The Committee will be asked to agree the self-assessment – using the CIPFA document "measuring the effectiveness of the Audit Committee".
Risk Management Update	The Risk Management function will report on whether best practice is being followed in the management of risk and how new risks are identified and existing risks are changing.
Business Continuity Update	The Committee will be made aware of how the authority manages its own contingency and business recovery plans.
Regulation of Investigatory Powers Act (RIPA)	To provide assurance that Cheshire East Council is complying with the requirements for covert surveillance under the Regulation of Investigatory Powers Act, 2000, (RIPA).
Anti Fraud & Corruption	The Anti–Fraud and Corruption Strategy includes a series of measures designed to prevent any attempted fraudulent or corrupt act and the steps to be taken if such an act occurs. Periodically Internal Audit should assure the Committee that the measures prescribed by the Strategy are operating effectively.
Governance	The Council's Management is responsible for the governance arrangements (including the system of internal control). Periodically, Management should assure the Committee that the arrangements prescribed by the Code of Corporate Governance and described within the AGS are operating effectively. The Committee must be informed of any major changes made to the arrangements.
Whistleblowing	The Whistleblowing Policy includes a series of measures designed to encourage staff to raise concerns and the steps to be taken to investigate such concerns. Periodically Management should assure the Committee that the policy is operating effectively.

Committee Date/Agenda Item	Notes
Work Plan	A forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.
Unallocated	**It should be noted that the following items will be presented to the Committee but have not, as yet, been allocated to a specific agenda.**
Internal Audit Terms of Reference	The terms of reference for Internal Audit will be amended and put to the Committee for approval following publication of CIPFA's '*The Role of the Head of Internal Audit in Local Government'*
Internal Audit Strategy	A revised Internal Audit Strategy will be put to the Committee for approval, but not direction, following publication of CIPFA's '*The Role of the Head of Internal Audit in Local Government'* **It should be noted that the following items may, subject to requirement, be presented to the Committee.**
Code of Corporate Governance	The Committee is responsible for developing the Council's Code of Corporate Governance which is used as a basis for self-assessment, continuous improvement and as a contributor to producing the AGS. Hence it needs to approve any proposed changes to it.
Insurance	The Committee is responsible for overseeing and agreeing the arrangements for Members to be indemnified for and insured against risks and liabilities arising from the performance of their duties as Members of the Council, and as the Council's representatives on outside bodies.
Anti-Money Laundering	The Council is required to have procedures in place for the detection and disclosure of incidents of suspected money laundering and terrorism financing. This Policy aims to establish prudent and responsible anti-money laundering controls and reporting arrangements designed to detect and avoid involvement in the offences described in Regulations. The Policy is considered by the Committee before approval by Cabinet. Hence it needs to be made aware of and endorse any changes to the Policy.

Committee Date/Agenda Item	Notes
Treasury Management	Periodically Management could assure the Committee that the measures prescribed by the Policy are operating effectively. CIPFA's Code of Practice requires that members are tasked with treasury management responsibilities, including scrutiny of the treasury management function.