

# CHESHIRE EAST COUNCIL

## Audit and Governance Committee

---

**Date of meeting:** 28<sup>th</sup> June 2012  
**Report of:** Director of Finance & Business Services  
**Title:** Work Plan 2012/13  
**Portfolio Holder:** Councillor Peter Raynes (Finance)

---

### 1.0 Report Summary

- 1.0 To present a proposed Work Plan for 2012/13 to the Committee for consideration.

### 2.0 Recommendation

- 2.1 That the Committee
- (1) consider the Work Plan for 2012/13 and determine any required amendments;
  - (2) note that the plan will be periodically brought back to the Committee for development and approval; and
  - (3) review the membership of the specialist Member/Officer Groups.

### 3.0 Reasons for Recommendations

- 3.1 The Audit and Governance Committee has a key role in overseeing and assessing the risk management, control and corporate governance arrangements and advising the Council on the adequacy and effectiveness of these arrangements. A forward looking programme of meetings and agenda items is necessary to ensure that the Committee fulfils its responsibilities.
- 3.2 Separate specialist Member/Officer groups have been set up to deal with specific areas of audit and governance work. Membership of the Audit and Governance Committee has since changed and membership of the specialist groups now requires review.
- 3.3 As agreed at the last Committee meeting, the specialist Member/Officer groups were asked to identify items for inclusion on the work plan.

### 4.0 Wards Affected

- 4.1 All wards.

## **5.0 Local Ward Affected**

5.1 Not applicable.

## **6.0 Policy Implications**

6.1 Not applicable.

## **7.0 Financial Implications (Authorised by the Director of Finance and Business Services)**

7.1 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.

## **8.0 Legal Implications**

8.1 The Work Plan must take account of the requirements of the Accounts and Audit Regulations 2011.

## **9.0 Risk Assessment**

9.1 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:

- raise awareness of the need for robust risk management, control and corporate governance arrangements and the implementation of audit recommendations
- increase public confidence in the objectivity and fairness of financial and other reporting
- reinforce the importance and independence of internal and external audit and any other similar review process
- provide additional assurance through a process of independent and objective review

9.2 A comprehensive Work Plan is necessary to ensure that the Committee fulfils its responsibilities.

## **10.0 Background and Options**

10.1 A forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities has been attached at Appendix A of this report. The Committee is asked to consider the contents of the Work Plan and establish any additional

agenda items/training/briefing sessions that will enable it to meet its responsibilities.

- 10.2 At the Committee's meeting in September 2011, it was agreed that separate Member/Officer groups, to deal with specific areas of audit and governance work, would be set up as a means of developing specialist in-depth knowledge and expertise. The individual groups have now been met several times.

#### **11.0 Access to Information**

The background papers relating to this report can be inspected by contacting the report writer:

Name: Lisa Quinn

Designation: Director of Finance and Business Services

Tel No: 01270 686628

Email: [lisa.quinn@cheshireeast.gov.uk](mailto:lisa.quinn@cheshireeast.gov.uk)