



**Cheshire East Council
Audit and Governance Committee
Annual Report 2011/12**

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Introduction by the Chair of the Audit and Governance Committee



I am pleased to present the first Annual Report of the Audit and Governance Committee which describes the Committee's activity over the municipal year to May 2012.

The reduction in resources available to local government makes the importance of effective governance and accountability greater than ever. The past year has seen the Audit and Governance Committee exercise robust challenge across its entire remit through the questions raised and the requests made for additional information.

During the year the Committee has considered the key issues affecting the Council's governance framework. Apart from the substantial work plan, the Committee has also shown that it can be proactive in seeking to understand and review emerging areas of risk and concern. A particular example being the early request for a thorough and robust investigation of all issues surrounding the expenditure incurred on the proposed waste transfer station at Lyme Green.

In my opinion, a key strength of the Committee is that it operates in an open, honest and impartial fashion which, in turn, should promote confidence in the Council's governance processes.

I hope that this Annual Report helps to demonstrate both to the Council and the wider community in general, the important role that is performed by the Audit and Governance Committee and the particular contribution that it makes to the Council's overall governance and control arrangements.

On a final note, following the recent abolition of the Standards Committee, the Audit and Governance Committee, through ad-hoc Bodies, has now assumed responsibility for dealing with complaints relating to the new Code of Conduct. As Chairman, you have my assurance that we will do our utmost to carry on the excellent work of the previous Standards Committee in taking this important role forward during 2012/13.

Councillor John Hammond

Chair of the Audit and Governance Committee

September 2012

Audit and Governance Committee Background and Review of 2011/12

Background

Why do we have an Audit and Governance Committee?

Audit Committees are an essential element of good governance. Good corporate governance requires independent, effective assurance about the adequacy of financial management and reporting. These functions are best delivered by an Audit Committee, independent from the executive and scrutiny functions.

Effective Audit Committees help raise the profile of internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

When does it normally meet?

It meets four times a year and works to a strategic work plan. Membership of the Committee is ten councillors in proportion to the Council's political composition, see **Appendix A** (page 5). All meetings are held in public. Details of future meetings are shown in **Appendix E** (page 15).

When did it start work?

The current Committee began in May 2010 after it was decided to decommission the Governance and Constitution Committee and have a separate Audit Committee (named 'Audit and Governance' Committee) and a Constitution Committee. This strengthened the governance framework

by allowing each Committee to focus on its own particular areas.

Review of 2011/12

When did it meet in 2011/12?

There were four scheduled meetings in the year:

- 30th June 2011
- 29th September 2011
- 31st January 2012
- 27th March 2012

The agenda items covered are shown in **Appendix B** (page 7). Reports and supporting documents are publically available at www.cheshireeast.gov.uk

What work did it carry out in 2011/12?

A work plan was agreed at the beginning of the year and all planned work was completed, including the following:

- Statement of Accounts
- Annual Governance Statement (AGS)
- Internal Audit Plan
- Internal Audit Annual & Interim Reports
- Audit Commission Reports to the Council
- Risk Management Reports
- Anti-Fraud and Corruption Arrangements
- Whistleblowing Policy

Details of work carried out are shown in **Appendix B** (page 7).

Audit and Governance Committee Background and Review of 2011/12

Review of 2011/12 (continued)

What key decisions did the Committee take in 2011/12?

During 2011/12, the Committee made a number of key decisions, including the following:

- Approved the 2010/11 Statement of Accounts
- Approved the 2010/11 AGS
- Endorsed the updated Risk Management Policy
- Endorsed the updated Whistleblowing Policy

In addition, the Committee requested a number of pieces of work/additional actions, including the following:

- An investigation of issues surrounding the proposed waste transfer station at Lyme Green.
- Risk owners to be invited to Committee meetings to discuss their mitigation plans.
- Consideration to be given to conducting an anonymous survey of staff to ascertain the degree of satisfaction with the Whistleblowing Policy.

Did the Committee cover the right areas?

To ensure that the Committee met its remit for the year, its activities have been matched to the designated functions of the Committee as set out in the Council's [Constitution](#). The results are set out in **Appendix C** (page 8).

What is the role of Internal Audit?

The Internal Audit service carries out reviews throughout the year on the whole

of the Council's control environment, comprising risk management, key control and governance processes. This work includes a mix of risk based auditing, regularity, ICT audit, investigations and the provision of advice to officers.

Internal Audit activity is regularly reported to the Committee by the two Audit Managers, Jon Robinson and Neil Taylor, including the annual opinion on the adequacy and effectiveness of the Council's internal control environment.

Who are the Council's External Auditors?

During 2011/12, the Council's External Auditors were the Audit Commission's in-house Audit Practice. This is led by Judith Tench, District Auditor and Andrea Castling, Audit Manager, who attend all Audit and Governance Committee meetings.

Following the externalisation of the Audit Commission's work to private sector firms, the Council's new External Auditors are Grant Thornton, with effect from 1st September 2012. The majority of current Audit Practice staff transfer to the private sector firms at the end of October 2012.

Does it meet best practice standards?

The functions of the Audit and Governance Committee are based on best practice, as featured in the CIPFA (Chartered Institute of Public Finance and Accountancy) publication, *Audit Committees – Practical Guidance for Local Authorities*.

To ensure its ongoing effectiveness in 2011/12, the Committee has been

Audit and Governance Committee Background and Review of 2011/12

Review of 2011/12 (continued)

assessed against the detailed checklist included within the CIPFA guidance. The results are shown as **Appendix D** (page 11)) and show that the Committee fully complies with best practice, with the exception of two aspects which it partially complies with.

What training and development is carried out for Members?

During 2011/12, the following training sessions for members of the Committee were carried out:

- Induction for new Members of the Committee
- Statement of Accounts
- Annual Governance Statement
- Data Protection

In September 2011, it was agreed by the Committee 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 and subsequently five Member/Officer Groups were set up and had their first meetings in January 2012, covering the following areas:

- Audit
- Corporate Governance & Annual Governance Statement
- Financial Statements
- Fraud Management
- Risk Management

What is planned for 2012/13?

The Committee's work plan for 2012/13 is shown as **Appendix E** (page 15). These are the items required to ensure the Committee covers its remit. The work plan

is brought to each Committee meeting for update, where necessary, and approval. Members consider the contents of the Work Plan and establish any additional agenda items/training/briefing sessions that will enable it to meet its responsibilities.

Audit and Governance Committee Members 2011/12



Councillor John Hammond

Councillor Hammond has been an elected member of Cheshire East Council since its beginning in April 2009. He has served on the Audit and Governance Committee since its inception in June 2010 and became the Chair in May 2011.



Councillor Martin Hardy

Councillor Hardy has been an elected member of Cheshire East Council since its beginning in April 2009. He has served on the Audit and Governance Committee since its inception in June 2010 and became the Vice-Chair in May 2011. He stepped down as Vice-Chair in January 2012 and remains on the Committee.



Councillor David Marren

Councillor Marren became an elected member of Cheshire East Council in May 2011 and has served on the Audit and Governance Committee since then. He replaced Councillor Hardy as Vice-Chair for the remainder of the 2011/12 municipal year.



Councillor Sam Corcoran

Councillor Corcoran became an elected member of Cheshire East Council in May 2011 and has served on the Audit and Governance Committee since then.



Councillor Rod Fletcher

Councillor Fletcher has been an elected member of Cheshire East Council since its beginning in April 2009 and has served on the Audit and Governance Committee since May 2011.

Audit and Governance Committee Members 2011/12



Councillor Steven Hogben

Councillor Hogben became an elected member of Cheshire East Council in June 2011 and after attending as a substitute in June 2011, he has since served on the Audit and Governance Committee from September 2011 to date.



Councillor Andrew Kolker

Councillor Kolker has been an elected member of Cheshire East Council since its beginning in April 2009. He served as Vice-Chair of the Governance and Constitution Committee for a time and has been on the Audit and Governance Committee from June 2010 to date.



Councillor Arthur Moran

Councillor Moran has been an elected member of Cheshire East Council since its beginning in April 2009. He served on the Audit and Governance Committee for the year May 2011 to May 2012.



Councillor Margaret Simon

Councillor Simon has been an elected member of Cheshire East Council since its beginning in April 2009. She has served on the Audit and Governance Committee since its inception in June 2010 and was Chair for the 2010/11 year.



Councillor Jacqueline Weatherill

Councillor Weatherill has been an elected member of Cheshire East Council since its beginning in April 2009. She served on the Audit and Governance Committee for the year May 2011 to May 2012.

Audit and Governance Committee Activity 2011/12

30th June 2011

Items covered:

Appointment of Appeals Sub-Committee
 External Audit: Annual Audit Fees 2011/12
 External Audit: Progress Report 2010/11
 Draft Statement of Accounts and Annual Governance Statement 2010/11 – Approval Process
 Internal Audit Annual Report 2010/11
 Risk Management Update Report
 Risk Management Policy Review
 Business Continuity Update Report
 Whistleblowing Policy
 Anti Fraud and Corruption Arrangements

29th September 2011

Items covered:

External Audit: 2010/11 Annual Governance Report
 Annual Governance Statement (AGS) 2010/11
 Internal Audit Plan 2011/12 and Update Report
 Risk Management Update Report
 Annual Report of Corporate Complaints and Local Government Ombudsman's Annual Review 2010/11
 Breach of the Council's Contract Procedure Rules

31st January 2012

Items covered:

External Audit: Annual Audit Letter 2010/11
 External Audit: Audit Plan 2011/12
 External Audit: Audit Committee Update
 Statement of Accounts for 2011/12
 Compliance with Data Protection Act 1998, Freedom of Information Act 2000 and Environmental Regulations 2004
 Annual Governance Statement (AGS) – 2011/12 Process and Update on 2010/11 Action Plan
 Compliance with International Auditing Standards
 Internal Audit 2011/12 Interim Report
 Risk Management Update Report

27th March 2012

Items covered:

External Audit: Certification of Claims and Returns – Annual Report
 Internal Audit Plan 2012/13
 Audit Committee Self-Assessment
 Business Continuity Management Update
 Whistleblowing Policy
 Risk Management Update Report

Audit and Governance Committee Functions and Relevant Activity 2011/12

Function of Audit and Governance Committee <i>(per Committee Terms of Reference)</i>	Relevant activity in 2011/12
Annual Report	
Submitting an Annual Report to the Council.	It was agreed at the Committee meeting in June 2011 that, with effect from the next municipal year, the Audit and Governance Committee submit an Annual Report to Council.
Audit	
Overseeing the Council's role and responsibilities in respect of Audit.	<p><i>Internal Audit:</i> The Committee approved the overall strategy and annual programme of audits (March 2012) and monitored progress against the plan (September 2011 & January 2012).</p> <p><i>External Audit:</i> The Committee received and considered the work of the External Auditor (June 2011/September 2011/January 2012 & March 2012).</p>
Supporting the Council's audit function, both internal and external.	See above.
Considering the Head of Internal Audit's Annual Report and opinion and a summary of internal audit activity and the level of assurance over corporate governance arrangements.	The Internal Audit Annual Report, including the Head of Internal Audit's opinion was presented to the Committee in June 2011.
Receiving the Internal Audit Plan and summary reports on performance against the plan.	Internal Audit interim reports against the 2010/11 plan were received in September 2011 and January 2012, with the 2012/13 Internal Audit Plan received in March 2012.
Corporate Governance & Annual Governance Statement	
Overseeing the Council's role and responsibilities in respect of Corporate Governance.	The Committee received and approved the Annual Governance Statement (September 2011), agreed the AGS process (January 2012) and received an update on progress against the AGS Action Plan (January 2012).
Developing a Code of Corporate Governance and to undertake as appropriate an assessment of wider governance issues.	Changes to the Code of Corporate Governance are agreed by the Committee, when applicable (last done in November 2010). An update on the Code of Corporate Governance and the Governance Framework

Audit and Governance Committee Functions and Relevant Activity 2011/12

Function of Audit and Governance Committee <i>(per Committee Terms of Reference)</i>	Relevant activity in 2011/12
	is scheduled for the September 2012 meeting of the Committee.
Reviewing and approving the Annual Governance Statement.	The Annual Governance Statement 2010/11 was approved at Committee in September 2011.
Financial Statements	
Supporting the Chief Financial Officer in relation to the performance of her duties.	Reports on the Statement of Accounts, including progress and audit thereof were presented at June 2011/September 2011 and January 2012 Committee meetings.
Approving any Council Statement of Accounts as may be required by the relevant Account and Audit Regulations.	The Statement of Accounts 2010/11 was approved at Committee in September 2011.
Considering External Audit and other external agencies reports to those charged with governance as a source of assurance.	The Annual Audit Letter was reported to Committee in January 2012 by the External Auditor. A progress report on implementation of the 2010/11 Statement of Accounts Action Plan was brought to Committee by Officers in January 2012. The 2010/11 Annual Governance report was reported to the Committee in September 2011.
Fraud Management	
Ensuring the Council has in place appropriate policies and mechanisms to safeguard the Council's resources.	The Committee considered the outcome of a review of Anti Fraud and Corruption arrangements in June 2011.
Reviewing and making recommendations upon the Whistleblowing arrangements process.	The revised Whistleblowing Policy was endorsed at Committee in June 2011. An update on the effectiveness of the Policy and the number of reports received during 2011/12 was received by the Committee in March 2012.
Ensuring that the Council maintains a robust counter fraud culture via the implementation of an Anti Fraud and Corruption Policy and Strategy.	The Committee considered the outcome of a review of Anti Fraud and Corruption arrangements in June 2011.
Seeking assurance that Customer Complaint arrangements are robust.	Annual Report of Corporate Complaints and Local Government Ombudsman's Annual Review 2010/11 presented to Committee in September 2011.

Audit and Governance Committee Functions and Relevant Activity 2011/12

Function of Audit and Governance Committee <i>(per Committee Terms of Reference)</i>	Relevant activity in 2011/12
Risk Management	
<p>Ensuring any Council's Risk Management arrangements are operating effectively.</p>	<p>Risk Management Update Reports are received at each Committee.</p>
<p>Where necessary, 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.</p>	<p>General updates on insurance are reported to the Corporate Risk Management Group as part of their remit to review and monitor risks in relation to specific area needs as and when required e.g. Climate Change, Health and Safety, Insurance and the National Fraud Initiative (NFI). A summary of the key points from the insurance updates are included in the Risk Management Update reports to the Committee and a similar arrangement will continue in 2012/13. Any specific issues relating to Members' indemnity will be reported where necessary.</p>

Audit and Governance Committee Self Assessment

Issue <i>per CIPFA Audit Committees Practical Guidance for Local Authorities Checklist</i>	Y	N	P	Comment
Terms of Reference				
Have the committee's Terms of Reference been approved by full Council?	✓			Approved as part of Constitution. Terms of Reference updated in 2011/12 to include requirement to submit an Annual Report to full Council.
Do the Terms of Reference follow the CIPFA model?	✓			Based on <i>Audit Committees – Practical Guidance for Local Authorities</i> , CIPFA 2005.
Internal Audit Process				
Does the Committee approve the strategic audit approach and the annual programme?	✓			Internal Audit Strategy approved in Sept 2009, with update in Nov 2010. Update planned in 2012/13. Audit Plans approved annually – 2011/12 Plan approved in March 2011.
Is the work of Internal Audit reviewed regularly?	✓			Annual Internal Audit Opinion report received in June 2011. Interim reports received in Sept 2011 and Jan 2012.
Are summaries of quality questionnaires from managers reviewed?	✓			Results of questionnaires reported in interim reports for 2011/12 and are reported in the Annual Report.
Is the Annual Report, from the Head of Audit, presented to the committee?	✓			Annually to support production of the Annual Governance Statement (AGS). Last reported in June 2011.
External Audit Process				
Are reports on the work of External Audit and other inspection agencies presented to the Committee?			✓	External Audit reports: June 2011 – Progress Report, Sept 2011 – Annual Governance Report 10-11, Jan 2012 – Annual Audit Letter 10-11/Audit Plan 11-12 were all presented to the Committee. Reports of other inspection agencies e.g. OFSTED are not presented to the Committee.
Does the Committee input into the External Audit programme?			✓	The Committee received and commented on the External Auditor's 2011/12 plan in January 2012, although there was no prior specific discussion on the content. The plan sets out the audit work in respect of the audit of the Financial Statements and the Value For Money

Audit and Governance Committee Self Assessment

Issue <i>per CIPFA Audit Committees Practical Guidance for Local Authorities Checklist</i>	Y	N	P	Comment
				conclusion 2011/12.
Does the Committee ensure that Officers are acting on and monitoring action taken to implement recommendations?	✓			E.g. Progress on implementing the Final Accounts Action Plan was reported to the Committee in Jan 2012, and is discussed at the appropriate specialist Member/Officer Group.
Does the Committee take a role in overseeing: <ul style="list-style-type: none"> • Risk Management strategies • Annual Governance Statement • Anti Fraud arrangements • Whistleblowing strategies? 	✓ 			Review of Policy in June 2011. Update reports at each meeting. Approved 10/11 AGS in Sept 2011, Process for 11/12 AGS and update on 10/11 AGS action plan in Jan 2012. Review of Strategy reported Jan 2011. Update planned in 2012/13. Review of Policy in June 2011.
Membership				
Has the membership of the Committee been formally agreed and a quorum set?	✓			
Is the Chair free of Executive or Scrutiny functions?	✓			
Are Members sufficiently independent of the other key Committees of the Council?	✓			The Chair and Vice-Chair are free of Executive and Scrutiny responsibilities. There are two Scrutiny Chairs on the Committee.
Have all Members' skills and experiences been assessed and training given for identified gaps?	✓			The Committee considered training requirements against the Better Governance Forum recommendations in Sept 2010 and training requirements are considered at each subsequent Committee as part of the Work Programme/Plan. Induction sessions have been delivered in June 2010 and Sept 2011 covering core functions re: Internal & External Audit, Risk & Governance and Financial Statements, and a series of training sessions have been delivered around the

Audit and Governance Committee Self Assessment

Issue <i>per CIPFA Audit Committees Practical Guidance for Local Authorities Checklist</i>	Y	N	P	Comment
				IFRS, AGS, Risk and Customer Complaints. In Sept 11, it was agreed by the Committee 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 and subsequently five Member/Officer Groups have been set up and had their first meetings in Jan 2012.
Can the Committee access other Committees as necessary?	✓			Best practice states that the Audit Committee should report direct to the governing body i.e. full Council. For 2011/12, the Audit & Governance Committee has produced an Annual Report to go to full Council.
Meetings				
Does the Committee meet regularly?	✓			
Are separate, private meetings held with the External Auditor and the Internal Auditor?	✓			External Audit: a meeting with the Chair and Vice-Chair took place in March 2012. Internal Audit: There are a combination of Member/Officer Group meetings and pre-Committee briefings.
Are meetings free and open without political influences being displayed?	✓			
Are decisions reached promptly?	✓			Any deviations from the Work Programme are discussed and agreed at each Committee.
Are agenda papers circulated in advance of meetings to allow adequate preparation by Members?	✓			There has been a conscious effort to make Committee reports more concise in 2011/12 to aid preparation. A review of the Work Programme is planned to ensure appropriate frequency of updates.
Does the Committee have the benefit of attendance of appropriate Officers at its meetings?	✓			The introduction of the Internal Audit Reporting Protocol and associated follow up procedure will enable appropriate managers to be invited to Committee to report back on e.g. implementation of recommendations.

Audit and Governance Committee Self Assessment

Issue <i>per CIPFA Audit Committees Practical Guidance for Local Authorities Checklist</i>	Y	N	P	Comment
Training				
Is induction training provided to Members?	✓			See response regarding the assessment of Members' skills and experiences.
Is more advanced training available as required?	✓			As above.
Administration				
Does the Authority's S151 Officer or deputy attend all meetings?	✓			S151 Officer or deputy has attended all 2011/12 meetings.
Are the key Officers available to support the Committee?	✓			Key Officers i.e. Internal Audit, Finance, Legal, Democratic Services, External Audit attend all meetings. Other Officers will attend as and when appropriate to present specific reports.

Key:

Y **Met**
P **Partially met**
N **Not met**

Audit and Governance Committee Work Plan 2012/13

Committee Date/Agenda Item	Description
14 June 2012 – Special Meeting	
Lyme Green	Investigation of all issues surrounding the expenditure incurred on the proposed waste transfer station at Lyme Green.
28 June 2012	
External Audit – Progress Report 11/12	External Audit progress report against their 11/12 Plan.
Financial Statements 11/12 Update	Process and timetable for the approval of the 11/12 Financial Statements.
Draft Annual Governance Statement (AGS) 11/12	Draft AGS 11/12 for comment/agreement; final version to be approved at September meeting.
Internal Audit Annual Report 11/12	Opinion on the overall adequacy and effectiveness of the Council's control environment for 11/12.
Corporate Risk Management Group Annual Report 11/12 & Risk Management Policy Review <i>including Risk Owner Mitigation Plan</i>	First Annual Report of the Corporate Risk Management Group, an update of the Risk Management Policy and attendance by a Corporate Risk Owner to explain their mitigation plan.
Work Plan	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.
27 September 2012	
External Audit – Annual Governance Report 11/12	Summary of findings from the 11/12 audit and key issues identified by External Audit in issuing their opinion on the Council's Financial Statements and its arrangements for securing economy, efficiency & effectiveness in the use of resources.
Annual Report 11/12	First Annual Report of the Chair of the Audit & Governance Committee to Council (as agreed at Committee in June 2011).
Financial Statements 11/12	Approval of the final 11/12 Financial Statements.
Final AGS 11/12	Final AGS 11/12 for approval.
Governance Framework and Code of Corporate Governance Update	Council's Governance Framework for discussion/agreement and approval of updates to Code of Corporate Governance.
Internal Audit Interim Report	Progress report against the Internal Audit Plan 12/13.
Anti Fraud and Corruption Update	Periodic review of Anti Fraud and Corruption Policy and arrangements against best practice.
Treasury Management Update Report	Update report on Treasury Management.
Risk Management Update	Update report on Risk Management, including Business

Audit and Governance Committee Work Plan 2012/13

Committee Date/Agenda Item	Description
Report <i>including Risk Owner Mitigation Plan</i>	Continuity and attendance by a Corporate Risk Owner to explain their mitigation plan.
Contract Regulations	Report on compliance with contractual regulations, including specific examples, as requested by Members.
Lyme Green Action Plan	Quarterly progress report on Lyme Green.
Standards Issues and Planning Protocol	Report on a number of issues in relation to the new Code of Conduct.
Work Plan	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.
31 January 2013	
External Audit – Annual Audit Letter 11/12	Summary of the External Audit findings from 11/12 audit.
External Audit – Audit Plan 12/13	External Audit's planned work for the audit of Financial Statements and the Value For Money conclusion 12/13. Also specifies the level of audit fees.
Financial Statements -12/13 Progress Report	Progress on preparation of the 12/13 Financial Statements.
Internal Audit Interim Report	Progress against the Internal Audit Plan 12/13.
Draft Treasury Management Strategy Report	Consider draft Treasury Management Strategy, before approval by Council in February 2013.
Data Protection and Freedom of Information Update	Update on Data Protection and Freedom of Information issues including volumes of requests and trends.
AGS – Update on 11/12 Action Plan & 12/13 Process	Progress to date on the 11/12 AGS Action Plan and suggested approach for the 12/13 AGS for approval.
Compliance with International Auditing Statements	Report setting out response to External Audit request for information regarding management arrangements for identifying and reporting risk of fraud and complying with the relevant laws and regulations.
Annual Report of Corporate Complaints and Local Government Ombudsman's Annual Review 11/12	Summary of the complaints received by the Council and also those dealt with by the Local Government Ombudsman about the Council for 11/12.
Risk Management Update Report <i>including Risk Owner Mitigation Plan</i>	Update report on Risk Management, including Business Continuity and attendance by a Corporate Risk Owner to explain their mitigation plan.
Lyme Green Action Plan	Quarterly progress report on Lyme Green.
Work Plan	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.

Audit and Governance Committee Work Plan 2012/13

Committee Date/Agenda Item	Description
28 March 2013	
External Audit – Certification of Claims & Returns	Annual report on the issues, amendments and qualifications arising from certification work of grant claims and returns.
Internal Audit Plan 13/14	Approval of risk based Internal Audit Plan for following year.
Audit Committee Self Assessment	Self assessment of the effectiveness of the Committee, which feeds into the AGS process.
Whistleblowing Policy Update	Periodic assurance on effective operation of Whistleblowing Policy.
Risk Management Update Report <i>including Risk Owner Mitigation Plan</i>	Update report on Risk Management, including Business Continuity and attendance by a Corporate Risk Owner to explain their mitigation plan.
Lyme Green Action Plan	Quarterly progress report on Lyme Green.
Work Plan	Forward looking programme of meetings and agenda items to ensure comprehensive coverage of the Committee's responsibilities.
Unallocated Items	
	<i>The following items will be presented to the Committee but have not as yet been allocated to a specific agenda.</i>
Internal Audit Terms of Reference	Update and amendment to Internal Audit Terms of Reference.
Internal Audit Strategy	Update and amendment to Internal Audit Strategy.
	<i>The following items may, subject to requirement, be presented to the Committee.</i>
Insurance	Where necessary, 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.
Regulation of Investigative Powers Act (RIPA)	Any potential updates of the requirements of the RIPA legislation and actions to ensure the Council complies.
Anti Money Laundering	Consideration of any updates to the Anti Money Laundering Policy and assurance from management that measures are operating effectively.