

CHESHIRE EAST COUNCIL

REPORT TO: Audit and Governance Committee

Date of meeting: 27 September 2013
Report of: Audit Manager
Title: Work Plan 2013/14
Portfolio Holder: Councillor Peter Raynes

1.0 Report Summary

- 1.0 To present an updated Work Plan for 2013/14 to the Committee for consideration.

2.0 Recommendation

- 2.1 That the Committee:

- consider the Work Plan for 2013/14 and determine any required amendments;
- note the changes to the plan since it was last discussed in June 2013; and
- note that the plan will be periodically brought back to the Committee for development and approval.

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.

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

- 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. In doing so it should be noted that the following changes have been made to the programme that was discussed in June 2013:

- The Annual Report of the Chair of the Audit & Governance Committee to Council has been moved from September 2013 to November 2013 as requested by Members.

- An update on the Public Sector Internal Audit Standards (PSIAS) and Audit Charter has been included on the September Agenda. It is anticipated that the Internal Audit Charter will come to the November Committee for approval.
- The June Committee did not identify a Risk Owner Mitigation Plan to be included on the September Agenda.
- The position with regard to Standards is as follows:
 - The Members Code of Conduct – Complaints Update report has been deferred and will come forward in due course.
 - A Standards report on the way forward for the Standards process has been deferred and will come forward in due course.
 - As a consequence, the January 2014 Members Code of Conduct complaints update report has been moved to March 2014.

10.2 It should be noted that the Work Plan will be re-submitted to the Committee periodically for further development and approval.

11.0 Access to Information

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

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