

## Work Plan 2018/19

		Extract from the Terms of Reference – October 2016	
Agenda Item	Description	No	Detail
<b>31<sup>st</sup> May 2018</b>			
External Audit Progress and Update Report	To consider an update report from Grant Thornton in delivering their responsibilities as external auditors.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Internal Audit Report 2017/18	Opinion on the overall adequacy and effectiveness of the Council's control environment for 2017/18	24	To consider the Head of Internal Audit's Annual Report
Compliance with the Freedom of Information Act (2000) and Environmental Information Regulations (2004)	An update on how Cheshire East Council fulfils its obligations under the Freedom of Information Act (2000) (including the Environmental Information Regulations (EIR)).  It also highlights volumes of requests, trends and current and future issues.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Compliance with the Regulation of Investigatory Powers Act (2000)	This report provides an update on how the Council has complied with RIPA legislation during 2017/18 and the number of RIPA applications authorised to date.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Customer Feedback and Complaints: Annual Report based on CEC figures	Summary of feedback received from customers during 2017/18 based on the Council's own records.  (NB - A report based on the LGO formal feedback will be provided to the September	42	To seek assurance that customer complaint arrangements are robust.

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Agenda Item	Description	No	Detail
	Audit and Governance Committee as this information is not provided by the LGO until the end of July.)		
Compliance with the Data Protection Act (1998)	An update on how Cheshire East Council fulfils its obligations under the Data Protection Act (1998)	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Information Governance Update	This report provides an update on the Council's Information Governance arrangements during 2017/18	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Annual Governance Committee Self Assessment	Self-assessment of the effectiveness of the Committee, which provides an assurance for the Annual Governance Statement.	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
Draft Statement of Accounts 2017/18	This report introduces the 2017/18 pre-audit statement of accounts to the Committee for consideration and comment.	36	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
Draft Annual Governance Statement 2017/18	This report introduces the draft 2017/18 Annual Governance Statement to the Committee for consideration and comment	7	To review and approve the Annual Governance Statement and consider whether it properly reflects the risk environment and supporting

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			assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control
Annual Risk Management Update	Annual report on the effectiveness of risk management arrangements in the Council	10	To monitor the effective development and operation of risk management in the council.
	This will include a briefing by the Risk Owner on the management of a Corporate Risk: (TBC)	11	To monitor progress in addressing risk related issues reported to the committee.
Upheld Complaints to the Local Government Ombudsmen	<p>Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen. This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to establish</p> <ul style="list-style-type: none"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• clarity on the purpose of the report, the nature of the assurances to be provided in</li> </ul>	43	<p>Subject to the requirements set out below, to consider all findings of the Local Government Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the Ombudsman's findings.</p> <p>(a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.</p> <p>(b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to</p>

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Agenda Item	Description	No	Detail
	the report, and that this process doesn't duplicate any existing process or reporting.		those protocols when determining how to manage the Audit and Governance Committee's agenda.
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	All	All
Contract Procedure Rule Non-Adherences  (Part 1 and Part 2)	Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee.  (Part 1 and Part 2)	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
<b>31<sup>st</sup> July 2018</b>			
External Audit Findings Report 2017/18	Summary of findings from the 2017/18 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 and effectiveness in the use of resources	31	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.
		37	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance
2017/18 Audit Findings and Action Plan (Management Response)	This report sets out the Council's management response to the 2017/18 Audit Findings Report presented by the external auditors to the Audit & Governance Committee.	37	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

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Agenda Item	Description	No	Detail
Anti-Fraud and Corruption Policy	This report sets out the review of the Council's Anti-Fraud and Corruption Policy against current best practice and identifies any suggestions for improvements to the current arrangements.	13	<p>To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.</p> <p>To monitor the counter fraud strategy, actions and resources.</p> <p>To approve and monitor Council policies relating to "whistleblowing" and anti-fraud and corruption.</p>
Treasury Management Annual Report	This report will update the Committee on Treasury Management Activity.	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Risk Management Update	<p>This report will update the Committee on Risk Management and Business Continuity activity in the Council.</p> <p>This will include a briefing by the Risk Owner on the management of a Corporate Risk: TBC</p>	10	<p>To monitor the effective development and operation of risk management in the council.</p> <p>To monitor progress in addressing risk related issues reported to the committee.</p>
Annual Statement of Accounts 2017/18	Approval of the Audited Statement of Accounts for 2017/18	36	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising

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Agenda Item	Description	No	Detail
			from the financial statements or from the audit that need to be brought to the attention of the Council.
Annual Report of the Audit and Governance Committee 2017/18	Annual Report of the Chair of the Audit and Governance Committee for consideration and approval by Committee ahead of presentation to Council.	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
Review of the Council's procurement arrangements	<p>Following agreement with TITAN, an audit has commenced during March 2017. The purpose of the audit is to provide assurance that arrangements currently in place to manage procurement activity are appropriate and effective.</p> <p>The outcome of this work will be reported to a future meeting of the Audit and Governance Committee.</p>	12	<p>To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.</p> <p>At the request of Members, 8th December 2016 Audit and Governance Committee.</p>
Update on IA reports on Land Acquisitions	This report will update the Committee on the Management Actions agreed in response to the Internal Audit review of Land Acquisitions	12	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.
Progress update – Preparation for the General Data Protection	This report will provide the Committee with an update on the Council's progress in preparing for the General Data Protection	6	To review the Council's corporate governance arrangements against the good governance

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Agenda Item	Description	No	Detail
Regulations	Regulations.		framework and consider annual governance reports and assurances.  Added as a standing item at the request of the Committee on 31 <sup>st</sup> March 2018
Annual Governance Statement 2017/18	Approval of the Annual Governance Statement 2017/18	7	To review and approve the Annual Governance Statement and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.
Presentation on the Best 4 Business Project	This presentation will cover the governance and assurance arrangements for the B4B project.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Upheld Complaints to the Local Government Ombudsmen	Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen.  This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to	43	Subject to the requirements set out below, to consider all findings of the Local Government Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the Ombudsman's findings.  (a) There are statutory obligations which will, in

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Agenda Item	Description	No	Detail
	establish <ul style="list-style-type: none"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• clarity on the purpose of the report, the nature of the assurances to be provided in the report, and that this process doesn't duplicate any existing process or reporting.</li> </ul>		some circumstances, require reports to be taken to Cabinet or full Council.  (b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to those protocols when determining how to manage the Audit and Governance Committee's agenda.
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL
Contract Procedure Rule Non-Adherences (Part 1 and Part 2)	Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee.  (Part 1 and Part 2)	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
<b>29<sup>th</sup> September 2018</b>			
Grant Thornton - Annual Audit Letter 2017/18	Summary of the External Audit findings from the 2017/18 audit. The letter will also confirm the final audit fee.	31	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
Certification Report	The report provides a summary of the key	31	To consider the external auditor's annual letter,



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Agenda Item	Description	No	Detail
2017/18	findings that have been identified during the External Auditors' certification process for 2017/18 claims and returns.		relevant reports, and the report to those charged with governance.
Customer Feedback and Complaints: Annual Report based on LGO report	The report will provide a summary of the key issues from the annual report received by the LGO.	42	To seek assurance that customer complaint arrangements are robust.
Members Code of Conduct: Standards Report	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between 1st March 2018 and the end of August 2018.	45	To promote high standards of ethical behaviour by developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity in the Council.  This will include a briefing by the Risk Owner on the management of a Corporate Risk: (TBC)	10	To monitor the effective development and operation of risk management in the council.
		11	To monitor progress in addressing risk related issues reported to the committee.
Treasury Management Strategy Update	This report will update the Committee on the Council's Treasury Management Strategy	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.

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Agenda Item	Description	No	Detail
Contract Management Toolkit	This report will update the Committee on how the toolkit and processes are being embedded.	8	To consider the Council's arrangements to secure value for money and to review and scrutinise assurances and assessments on the effectiveness of these arrangements.
		9	To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
Upheld Complaints to the Local Government Ombudsmen	<p>Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen.</p> <p>This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to establish</p> <ul style="list-style-type: none"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• clarity on the purpose of the report, the nature of the assurances to be provided in</li> </ul>	43	<p>Subject to the requirements set out below, to consider all findings of the Local Government Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the Ombudsman's findings.</p> <p>(a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.</p> <p>(b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to those protocols when determining how to manage the Audit and Governance Committee's agenda.</p>

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Agenda Item	Description	No	Detail
	the report, and that this process doesn't duplicate any existing process or reporting.		
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL
Contract Procedure Rule Non-Adherences  (Part 1 and Part 2)	Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee.  (Part 1 and Part 2)	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
Progress update – Preparation for the General Data Protection Regulations	This report will provide the Committee with an update on the Council's progress in preparing for the General Data Protection Regulations.	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.  Added as a standing item at the request of the Committee on 31 <sup>st</sup> March 2018
<b>6th December 2018</b>			
Introduction to the new External Auditors	Introduction to the Committee of the Council's new external auditors; Mazaars		
Draft Treasury Management Strategy and Minimum Revenue Position Statement	Update on the contents of the Council's Treasury Management Strategy for 2019/20.	17	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of

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Agenda Item	Description	No	Detail
2019/20	<p>The CIPFA Treasury Management Code of Practice requires all local authorities to make arrangements for the scrutiny of treasury management.</p> <p>This responsibility has been nominated to the Audit &amp; Governance Committee.</p>		Practice
Annual Governance Statement Update	<p>Update on actions to improve governance arrangements and respond to emerging issues identified in the 2017/18 Annual Governance Statement.</p> <p>Proposed process for the production of the 2018/19 Annual Governance Statement.</p>	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Internal Audit Interim Update Report 2018/19	Progress report against the Internal Audit Plan 2018/19.	12	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.
	Review of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	18	To approve the Internal Audit Charter.

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Agenda Item	Description	No	Detail
		21	To approve significant interim changes to the risk-based Internal Audit Plan and resource requirements.
		23	To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services.
Revising the Council's Code of Corporate Governance	This report will update the Committee on the review of the Council's Code of Corporate Governance against best practice guidance and the use of the Code in practice and consider any changes which may be desirable	9	To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
		6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity in the Council.  This will include a briefing by the Risk Owner on the management of a Corporate Risk: (TBC)	10	To monitor the effective development and operation of risk management in the council.
		11	To monitor progress in addressing risk related issues reported to the committee.
Upheld Complaints to the Local Government	Members have requested that they receive a report where there is a complaint upheld	43	Subject to the requirements set out below, to consider all findings of the Local Government

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Agenda Item	Description	No	Detail
Ombudsmen	<p>by the Local Government Ombudsmen. This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice Chair to establish</p> <ul style="list-style-type: none"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• clarity on the purpose of the report, the nature of the assurances to be provided in the report, and that this process doesn't duplicate any existing process or reporting.</li> </ul>		<p>Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the Ombudsman's findings.</p> <p>(a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.</p> <p>(b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to those protocols when determining how to manage the Audit and Governance Committee's agenda.</p>
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL
Contract Procedure Rule Non-Adherences  (Part 1 and Part 2)	<p>Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee.</p> <p>(Part 1 and Part 2)</p>	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
Progress update – Preparation for the	This report will provide the Committee with an update on the Council's progress in	6	To review the Council's corporate governance

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Agenda Item	Description	No	Detail
General Data Protection Regulations	preparing for the General Data Protection Regulations.		arrangements against the good governance framework and consider annual governance reports and assurances.  Added as a standing item at the request of the Committee on 31 <sup>st</sup> March 2018
<b>14th March 2019</b>			
Mazaars Risk Assessment of Cheshire East Council	To present and consider Management's responses to questions posed by the External Auditor. <i>(Anticipated Equivalent Report to "Informing the Risk Assessment")</i>	32	To consider specific reports as agreed with the external auditor.
Update on the 2017/18 External Audit Plan	To receive an update from the Council's External Auditors in relation to the 2017/18 external audit report and other issues	31  33	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.  To comment on the scope and depth of external audit work and to ensure it gives value for money
External Audit Plan for 2018/19 (Mazaars)	To receive and comment on External Audit's planned work for the audit of financial statements and the value for money conclusion 2018/19	33	To comment on the scope and depth of external audit work and to ensure it gives value for money
Members Code of	To note the numbers and outcomes of	45	To promote high standards of ethical behaviour by

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Agenda Item	Description	No	Detail
Conduct: Standards Report	complaints made under the Code of Conduct for Members between 1st September 2018 and the end of February 2019.		developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity in the Council. This will include a briefing by the Risk Owner on the management of a Corporate Risk	10	To monitor the effective development and operation of risk management in the council.
		11	To monitor progress in addressing risk related issues reported to the committee.
Internal Audit Interim Report	To consider a summary of Internal Audit Work undertaken between October and December 2018		Various (Detailed in ToR)
Internal Audit Plan 2019/20	Approval of the summary risk based Internal Audit Plan for 2019/20	20	To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
Upheld Complaints to the Local Government Ombudsmen	Members have requested that they receive a report where there is a complaint upheld by the Local Government Ombudsmen. This will need to be a standing agenda item, and will require ongoing co-ordination between the Compliance Manager,	43	Subject to the requirements set out below, to consider all findings of the Local Government Ombudsman, including reports resulting in a finding of maladministration against the Council, and to make recommendations as to actions that may be necessary in connection with the



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	<p>Democratic Services, the responsible service and the Chair/Vice Chair to establish</p> <ul style="list-style-type: none"> <li>• if there have been any upheld complaints to be reported on to the next agenda</li> <li>• the appropriate part of the agenda for the report to be considered</li> <li>• clarity on the purpose of the report, the nature of the assurances to be provided in the report, and that this process doesn't duplicate any existing process or reporting.</li> </ul>		<p>Ombudsman's findings.</p> <p>(a) There are statutory obligations which will, in some circumstances, require reports to be taken to Cabinet or full Council.</p> <p>(b) The Ombudsman operates protocols in relation to the timing of the publication of findings. The Council would have to give consideration to those protocols when determining how to manage the Audit and Governance Committee's agenda.</p>
Audit and Governance Committee Work Plan	Forward looking programme of meetings and agenda items 2018/19 to ensure comprehensive coverage of the Committee's responsibilities.	ALL	ALL
Contract Procedure Rule Non-Adherences  (Part 1 and Part 2)	<p>Report to update Committee on the quantity and reasons for Non Adherences approved since the last Committee.</p> <p>(Part 1 and Part 2)</p>	38	To receive retrospectively for information all notices which are used to record any non-adherence to the Council's Contract Procedure Rules.
Progress update – Preparation for the General Data Protection	This report will provide the Committee with an update on the Council's progress in preparing for the General Data Protection	6	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance

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Regulations	Regulations.		reports and assurances.  Added as a standing item at the request of the Committee on 31 <sup>st</sup> March 2018
<b>Unscheduled items</b>			
Work Programme for Member/Officer Working Groups	Forward looking programme of meetings and agenda items to: <ul style="list-style-type: none"> <li>• enable individual Members to become more involved in specific areas of the Committee's work as a means of developing in-depth knowledge and expertise</li> <li>• address some of the more time consuming aspects of the Committee's work.</li> <li>• ensure that the Committee continues to work effectively and fulfils its purpose</li> </ul>	44	The Committee may establish standing and time-bound working groups (which may but need not be politically balanced) to consider any matters within the terms of reference of the Committee.
Feedback from Member/Officer Working Groups	The outcome of Member/Officer Groups work which, where possible, will be fed back to the Committee during the relevant agenda item. However, some of the feedback may, at the request of the Committee, require specific reports	44	The Committee may establish standing and time-bound working groups (which may but need not be politically balanced) to consider any matters within the terms of reference of the Committee.
Outcome of the External Assessment of Internal	To report back to the Committee on the External Assessment of the Internal Audit	4	It oversees internal audit and external audit, helping to ensure efficient and effective assurance

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Agenda Item	Description	No	Detail
Audit	function's compliance with the Public Sector Internal Audit Standards undertaken in January 2018	27	arrangements are in place.  To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
Approach to disclosure of Internal Audit Reports	Report to the Audit and Governance Committee regarding the current approach to the sharing of Internal Audit reports and presenting options for future consideration	4  25	It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.  To consider summaries of specific internal audit reports as requested.
Audit and Governance Committee Terms of Reference	To consider the Committee's Terms of Reference and whether any changes would be desirable, following the publication of CIPFA's Guidance (Audit Committees: Practical Guidance for Local Authorities and Police) (Jan 2018)	40	To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
Member Declarations of Interest	A review of the classes of interest to be declared by Members and for inclusion in the Members Code of Conduct.	45	To promote high standards of ethical behaviour by developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).  Added to the Work Plan at the request of

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Agenda Item	Description	No	Detail
			Members on 31 <sup>st</sup> March 2018.
Counter Fraud Update report	To update the Committee with: <ul style="list-style-type: none"> <li>• an overview of developments that are taking place nationally,</li> <li>• an update on anti-fraud and corruption activity at Cheshire East; and</li> <li>• details of work that will be completed to ensure compliance with best practice and improve Cheshire East's resilience to the threat of fraud and corruption.</li> </ul>	14	To make recommendations to the Executive on the Council's arrangements for deterring, preventing, detecting and investigating fraud