

Work Plan 2018/19

		Extract from Committee Terms of Reference – (December 2018)	
Agenda Item	Description	No	Detail
14th March 2019			
Update on the 2018/19 External Audit Plan (Mazars)	To receive an update from the Council's External Auditors in relation to the 2018/19 external audit report and other issues	135	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
		137	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Certification Report 2017/18 (Grant Thornton)	The report provides a summary of the key findings that have been identified during the External Auditors' certification process for 2017/18 claims and returns	135	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
Members Code of Conduct: Standards Report	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between 1st September 2018 and the end of February 2019.	109	To promote high standards of ethical behaviour by developing, maintaining and monitoring Code of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).
Internal Audit Interim Report 2018/19	Review and update of Internal Audit Charter in accordance with Public Sector Internal Audit Standards.	121	To approve the Internal Audit Charter
	To consider a summary of Internal Audit Work undertaken between September 2018 and December 2018.	127	To consider reports from the head of internal audit's performance during the year.
Internal Audit Plan 2019/20	Approval of the summary risk based Internal Audit Plan for 2019/20	123	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	146	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

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	<p>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"> • if there have been any upheld complaints to be reported on to the next agenda • the appropriate part of the agenda for the report to be considered • 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. 		<p>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 for 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.	112	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.

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		Extract from Committee Terms of Reference – (December 2018)	
Agenda Item	Description	No	Detail
Unscheduled items – for consideration as to inclusion in 2019/20 Work Programme			
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	127	To consider reports from the head of internal audit's performance during the year.
		129	To consider summaries of specific internal audit reports as requested.
Counter Fraud Update report	To update the Committee with: <ul style="list-style-type: none"> an overview of developments that are taking place nationally, an update on anti-fraud and corruption activity at Cheshire East; and 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. The report will also set out a review of the Counter Fraud Policy against best practice and identify suggestions for improvements.	118	To monitor the counter-fraud strategy, actions and resources.
		145	To approve and monitor Council policies relating to whistleblowing and anti-fraud and corruption.
Update on Internal Audit Report on Land Transactions	This report will update the Committee on the Management Actions agreed in response to the Internal Audit review of land transactions.	129	To consider summaries of specific internal audit reports as requested.
Whistleblowing Policy and Procedure	To provide the Committee with an update on the effectiveness of the Council's Whistleblowing Policy	145	To approve and monitor Council policies relating to whistleblowing and anti-fraud and corruption

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30th May 2019			
External Audit 2018/19 Progress and Update Report (Mazars)	To consider an update report from Mazars in delivering their responsibilities as external auditors.	135	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
Internal Audit Annual Report (2018/19)	Annual opinion on the overall adequacy and effectiveness of the Council's control environment	128	To consider the head of internal audit's annual report: a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit. b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the Annual Governance Statement
Annual Compliance Report 2018/19: Freedom of Information Act (2000) Environmental Information Regulations (2004) and Data Protection Act (2018)	An update on how Cheshire East Council fulfils its obligations under the relevant legislation. It also highlights volumes of requests, trends and current and future issues.	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Annual Customer Feedback Report 2018/19: Complaints, Compliments and LGO	Summary of feedback received from customers during the 2018/19 based on the Council's own records.	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance

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Agenda Item	Description	No	Detail
Referrals	(NB - A report based on the LGO formal feedback will be provided to the September Audit and Governance Committee as this information is not provided by the LGO until the end of July.)		reports and assurances.
Annual Compliance Report 2019/20: Regulation of Investigatory Powers Act 2000	This report provides an update on how the Council has complied with RIPA legislation during 2018/19, including the number of RIPA applications authorised.	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Annual Information Governance Update 2018/19	This report provides an update on the Council's Information Governance arrangements during 2018/19	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Annual Audit and Governance Committee Self Assessment	Self-assessment of the effectiveness of the Committee, which provides an assurance for the Annual Governance Statement.	143	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.
Annual Risk Management Report 2018/19	Annual report on the effectiveness of risk management arrangements in the Council during 2018/19.	114	To monitor the effective development and operation of risk management in the council.
Draft Pre-Audit Statement of Accounts 2018/19	This report introduces the 2018/19 pre-audit statement of accounts to the Committee for consideration and comment.	140	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.

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Agenda Item	Description	No	Detail
Draft Annual Governance Statement 2018/19	This report introduces the draft 2018/19 Annual Governance Statement to the Committee for consideration and comment	111	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.
Work Plan 2019/20	Forward looking programme of meetings and agenda items for 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.	112	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.
30th July 2019			
External Audit Findings and Action Plan 2018/19 (Mazars)	Summary of findings from the 2018/19 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	135	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance
Annual Statement of Accounts 2018/19	Approval of the Audited Statement of Accounts for 2018/19	140	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.
Audit and Governance Committee Annual Report 2018/19	Annual Report of the Chair of the Audit and Governance Committee for consideration and approval by Committee ahead of presentation to Council.	142	To report to those charged with governance on the committee's findings conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions.
		143	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.
		144	To publish an annual report on the work of the committee.
Counter Fraud Report	Annual report on counter fraud work in the Council during 2018/19.	118	To monitor the counter-fraud strategy, actions and resources.
	This report will also set 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.	145	To approve and monitor Council policies relating to whistleblowing and anti-fraud and corruption.
Review of Whistleblowing Policy and Procedure	To provide the Committee with an update on the effectiveness of the Council's Whistleblowing Policy and a breakdown of the number of reports received during	145	To approve and monitor Council policies relating to whistleblowing and anti-fraud and corruption.

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		Extract from Committee Terms of Reference – (December 2018)	
Agenda Item	Description	No	Detail
	2018/19.		
Annual Governance Statement 2018/19	Approval of the Annual Governance Statement 2018/19	111	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.
Work Plan 2019/20	Forward looking programme of meetings and agenda items for 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.	112	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.
3rd October 2019			
Annual Audit Letter 2018/19 (Mazars)	Summary of the External Audit findings from the 2018/19 audit. The letter will also confirm the final audit fee.	135	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
		137	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Members Code of Conduct: Standards Report (March 2019-August 2019)	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between 1st March 2019 and end of August 2019.	109	To promote high standards of ethical behaviour by developing, maintaining and monitoring Code of Conduct for Members of the Council (including co-opted Members and other persons acting in a

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Agenda Item	Description	No	Detail
			similar capacity).
Risk Management Update	This report will update the Committee on Risk Management and Business Continuity activity in the Council.	114	To monitor the effective development and operation of risk management in the council.
Referrals to the Local Government and Social Care Ombudsmen 2018/19	The report will provide a summary of the key issues from the annual report received by the LGO.	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Treasury Management Annual Report 2018/19	This report will update the Committee on Treasury Management activity over the year.	120	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Work Plan 2019/20	Forward looking programme of meetings and agenda items for 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.	112	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.
5th December 2019			
External Audit Plan 2019/20 (Mazars)	To receive and comment on External Audit's planned work for the audit of financial statements and the value for money conclusion 2019/20	135	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
		137	To comment on the scope and depth of external audit work and to ensure it gives value for

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			money.
Certification Report 2019/20	The report provides a summary of the key findings that have been identified during the External Auditors' certification process for 2017/18 claims and returns.	135	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
Draft Treasury Management Strategy and Minimum Revenue Provision Statement 2019/20	Update on the contents of the Council's Treasury Management Strategy for 2019/20. The CIPFA Treasury Management Code of Practice requires all local authorities to make arrangements for the scrutiny of treasury management. This responsibility has been nominated to the Audit & Governance Committee.	120	To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
Internal Audit 2019/20 Plan Progress Update	Progress report against the Internal Audit Plan 2019/20.	127	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. These will include: a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work. b) Regular reports on the results of the Quality Assurance and Improvement Programme. c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government

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			Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.
Annual Governance Statement - Progress Update	Update on actions to improve governance arrangements and respond to emerging issues identified in the 2018/19 Annual Governance Statement. Proposed process for the production of the 2019/20 Annual Governance Statement.	110	To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
Work Plan 2019/20	Forward looking programme of meetings and agenda items for 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.	112	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.
12th March 2020			
External Audit 2019/20 Progress and Update Report (Mazars)	To receive an update from the Council's External Auditors in relation to the 2018/19 external audit report and other issues	135	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
		137	To comment on the scope and depth of external audit work and to ensure it gives value for money.
Members Code of Conduct: Standards Report (September 2019-February 2020)	To note the numbers and outcomes of complaints made under the Code of Conduct for Members between	109	To promote high standards of ethical behaviour by developing, maintaining and monitoring Code of Conduct for Members of the Council (including

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	September 2019-February 2020.		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.	114	To monitor the effective development and operation of risk management in the council.
Internal Audit Plan 2019/20: Progress Report	To consider a summary of Internal Audit Work undertaken between September 2018 and December 2018.	127	To consider reports from the head of internal audit's performance during the year.
Work Plan 2019/20	Forward looking programme of meetings and agenda items for 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.	112	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.
Unscheduled			
Upheld Complaints to the Local Government Ombudsmen (If required)	<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 <u>standing agenda item</u>, and will require ongoing co-ordination between the Compliance Manager, Democratic Services, the responsible service and the Chair/Vice</p>	146	<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>

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		Extract from Committee Terms of Reference – (December 2018)	
Agenda Item	Description	No	Detail
	Chair to establish: <ul style="list-style-type: none"> • if there have been any upheld complaints to be reported on to the next agenda • the appropriate part of the agenda for the report to be considered • 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. 		(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.
Approach to disclosure of Internal Audit Reports <i>Carried forward from 2018/19 work plan</i>		127	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. These will include: <ul style="list-style-type: none"> a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work. b) Regular reports on the results of the Quality Assurance and Improvement Programme. c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

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		Extract from Committee Terms of Reference – (December 2018)	
Agenda Item	Description	No	Detail
		129	To consider summaries of specific internal audit reports as requested.
Update on Internal Audit Report on Land Transactions <i>Carried forward from 2018/19 work plan</i>		116	To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions, including calling managers to explain lack of progress.
		129	To consider summaries of specific internal audit reports as requested.