

AUDIT AND GOVERNANCE COMMITTEE

DATE	22nd April 2021
REPORT OF	Independent Chair of the Audit Committee
SUBJECT	Audit Committee work programme 2021/22 Initial discussion
STATUS	OPEN

CONTRIBUTION TO OUR AIMS

An effective Audit and Governance Committee contributes to the achievement of strategic objectives by seeking and receiving assurance on the systems of risk management, governance and internal control which underpin the delivery of these objectives.

The Committee usually agrees an annual work programme before the start of the municipal year, to take a pro-active view of the work it needs to undertake in a planned way during the year to fulfil its responsibilities. Unfortunately, the pandemic has meant that we have not been able to consider the programme until now. Members have been kept informed of changes and developments in decision-making and internal control arrangements through specific briefings.

This report now sets out some thoughts on a draft programme for the Committee to consider which takes into account the impact of Covid 19 on our focus, and work in the current municipal year.

RECOMMENDATIONS

That the Audit and Governance Committee considers and comments on draft focus for the work programme in 2021/22

REASONS FOR DECISION.

The production of a work programme ensures that the Committee has a systematic approach to undertaking its responsibilities as set out in its terms of reference

1. BACKGROUND AND ISSUES

The suggested issues for inclusion in the programme of work is set out below. An appendix contains the "statutory and constitutional work of the committee that must be completed. The list below is the suggested discretionary work that could be covered especially given Committee's responsibilities for the oversight of partnership governance. Relatively few items are identified for in-depth review this year, but they specifically relate to the circumstances of the Council as the planned emergence from the pandemic occurs.

2. FOCUSED REVIEW AREAS

The Committee identifies matters within its responsibilities for more detailed review than can be given in a standard written report. These issues are also ones that are within the discretion of the Committee.

Taking account of the current circumstances of the Council, and potential changes both internal and external during the next municipal year, and having discussed the matter with the Vice Chair, I am suggesting that the following issues be developed into a work programme for 2021/22:

- a. Finalising Committee work programme 2021/22 (first meeting of municipal year)
- b. Medium Term Financial Planning process .(review of process and internal controls)
- c. Partnership working – general stocktake and overview of work required for Engie and Leisure arrangements.
- d. Union update including implications of the Health and Social Care White Paper for governance of Adult Social Care and Public Health services
- e. Assurance framework (annual review)
- f. A report of the register of interests. gifts and hospitality

Other issues identified by the Committee can be incorporated. We will then ask officers to turn the overall work identified here and in the Appendix, into a programme of work that fits with the Committee's meeting dates when these have been finalised by the annual meeting in May.

3. WORKING GROUPS

It is also proposed to hold meetings of the Audit Working Group between meetings of the Committee, on dates to be arranged, to deal with any items of work that arise during the year and need a "working group" approach for consideration, as well as to review detailed internal audit reports and the management of specific strategic risks as identified by the Chair and Vice Chair as meriting consideration.

4. RISKS AND OPPORTUNITIES

Strong and effective control environment arrangements are an essential element of a robust corporate governance framework. The Audit Committee has a leading role to play in ensuring that the Council's governance arrangements are effective and contribute to the mitigation of risks. As the Council's operating model continues to

evolve the Committee needs to ensure that its work and the control systems it oversees, remain effective.

5. OTHER OPTIONS CONSIDERED

No other options are applicable as the production of a work programme is an established component of the way the committee works and is considered to be good practice.

6. REPUTATION AND COMMUNICATIONS CONSIDERATIONS

There are no specific reputational issues related to this report. The work programme, when finally approved, should be shared widely within the Council to ensure that relevant officers and members are aware of work to which they may need to contribute.

7. FINANCIAL, LEGAL and HR IMPLICATIONS

There are no specific financial, legal or HR implications arising as a direct result of this report.

8. WARD IMPLICATIONS

The work of the Audit and Governance Committee is applicable to all wards.

9. BACKGROUND PAPERS

None.

CONTACT OFFICER

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Tim Render

Chair of the Audit and Governance Committee

Appendix

Statutory and constitutional work of the Committee

June/ July 2021

(June committee to be preceded by induction training for new Members of the committee. July meeting to be followed by an audit committee working party)

- Annual reports (relating to 2020/21)
 - Draft Annual Governance Statement
 - Head of Internal Audit Report and Opinion
 - Annual value for money report
 - Treasury Management Out-turn
- Risk management Annual Report / strategic risk register
- Review of governance arrangements relating to the Regeneration partnership

September 2021 (preceded by training session on local authority accounts)

- External Audit update
- Approval of annual accounts
- Final Annual Governance Statement

November 2021. (preceded by training session on risk and fraud)

- External Audit Management letter
- Treasury Management Q1 Q2 report
- Fraud half yearly report
- Risk register update

January 2022 (preceded by training session on Treasury Management)

- Code of Governance and Annual Governance Statement update
- Accounting policies
- Internal Audit Interim Report
- Treasury Management strategy approval

April 2022

- Approval of Internal Audit plan 2022/23
- Annual reports
 - Fraud
 - Information Governance
 - VFM
 - Committee report to Council
- Risk management update / strategic risk register