

AUDIT AND GOVERNANCE COMMITTEE

DATE	23 rd July 2020
REPORT OF	Independent Chair of the Audit Committee
SUBJECT	Audit Committee Work Programme 2020/21
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.

EXECUTIVE SUMMARY

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 a draft programme for the Committee to consider which takes into account the impact of Covid 19 on our focus and work this municipal year.

RECOMMENDATIONS

That the Audit and Governance Committee

1. considers and comments on the proposed work programme for 2020/21, set out in this report
2. subject to comments made, approves the work programme
3. sends it to the Chairs of Scrutiny (for information)
4. asks the Chief executive to ensure that relevant officers who may be called to report to the committee during the year are informed of the programme as soon as possible to facilitate diary planning.

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

- 1.1 The draft programme of work is set out below This is intended to cover both the “statutory” and constitutional work items that the Committee is required to undertake, and the discretionary work that it needs to do especially given its

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 in the light of the pandemic and the recovery plan.

July 2020 (current agenda)

- Annual reports (relating to 2019/20)
 - Draft Annual Governance Statement
 - Head of Internal Audit Report and Opinion
 - Value for money
 - Treasury Management Out-turn
 - Fraud
 - Information Governance and Security
 - Audit and Governance Committee report to Council
- Risk management update / strategic risk register
- Approval of Internal Audit plan 2020/21

- **Focussed review area** : Committee work programme 2020/21

September 2020

- Internal Audit update
- External Audit update
- Risk Register update

- **Focussed review area** :
- Medium Term Financial Planning process .(review of process in the light of the impact of Covid 19 and the Recovery Plan)
- Partnership – stocktake and general overview of work required and priorities.

November 2020 (preceded by training session on local authority accounts)

- Approval of annual accounts
- External Audit Management letter
- Treasury Management Q1 Q2 report
- Fraud Q2 report

- **Focussed review area**
Covid 19 Recovery Plan implications for internal control

January 2021 (preceded by training session on Treasury Management)

- Annual Governance Statement update
- Accounting policies
- Internal Audit update
- Treasury Management strategy approval

- **Focussed review areas**
- Partnership update

April 2021

- Approval of Internal Audit plan 2021/22
- Annual reports
 - Fraud
 - Information Governance
 - Committee report to Council
- Risk management update / strategic risk register

Focussed review area : Committee work programme 2021/22

- 1.2 In addition, it is 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 as identified by the Chair and Vice Chair as meriting consideration.

2. 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 and respond to the post-Covid 19 situation the Committee needs to ensure that its work and the control systems it oversees, remain effective.

3. 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.

4. 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.

5. FINANCIAL CONSIDERATIONS

There are no specific financial considerations related to this report.

6. CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS

There are no specific climate change or environmental implications arising from this report.

7. FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report.

8. LEGAL IMPLICATIONS

There are no direct legal implications arising from the report.

9. HUMAN RESOURCES IMPLICATIONS

There are no direct human resources implications arising from this report.

10. WARD IMPLICATIONS

Applicable to all wards.

11. BACKGROUND PAPERS

None.

12. CONTACT OFFICER(S)

Tim Render (Chair of the Audit and Governance Committee)
Email: tim-render@live.co.uk

Tim Render
Chair of the Audit and Governance Committee