

Additional Work programme Governance and Audit Committee
As a result of the Local Government And Elections Act.

Across all areas of the work programme, consideration and acknowledgement will be given to the views, feedback and assurance from the scrutiny and performance committees that robust overview and scrutiny has taken place of decisions, policies and proposals and the assurance then given to Audit committee when they are reviewing the area of work in relation to Assurance, risk environment, Regulatory compliance and overall governance.

| Area of work | Owner | Frequency <i>The frequencies are a guide and additional reviews may take place as and when the committee feel necessary.</i> | Month to present to committee |
|--|------------------------------|---|---------------------------------|
| To review the Council's corporate governance arrangements against the good governance framework | Adam Hill / Richard Rowlands | Every 2 years | See Annual Governance Statement |
| To review the Council's draft annual Self-Assessment Report, | Richard Rowlands | Annual | September. |
| To review the Council's draft response to the Panel Performance Assessment Report | Richard Rowlands | Once every 4 years | TBC |
| To review the Council's draft response to any Auditor General's recommendations arising from a special inspection in respect of the Council's performance requirements | Adam Hill | As and When required | TBC |
| To review the programme of work from regulators | Richard Rowlands | Annually | TBC |

Appendix 2

| | | | |
|--|------------------------------|----------------------|--|
| To review and assess the authority's ability to handle complaints effectively | Sarah Lackenby | Annual | |
| To review the Annual Governance Statement prior to approval | Richard Rowlands | Annual | May |
| To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements. | Richard Rowlands / Adam Hill | Annual | Possibly covered to a degree in the self-assessment report but too early to say. |
| To consider the Council's framework of assurance | Richard Rowlands / Adam Hill | Annual | See Internal Audit Assurance Map |
| To monitor the effective development and operation of risk management | Richard Rowlands | Each meeting | Quarterly Overview of Risk Reports |
| To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions | Simon Cockings | As and when required | Quarterly Monitoring Reports throughout the year. |
| To review the assessment of fraud risks and potential harm to the Council from fraud and corruption | Simon Cockings | Every 6 months | Fraud Function Annual Plan – March Fraud Function Annual Report – July Fraud Function Half-Year Update Report - November |
| To monitor the counter fraud strategy, actions and resources | Simon Cockings | Every 6 Months | Fraud Function Annual Plan – March Fraud Function Annual Report – July |

Appendix 2

| | | | |
|--|---|--|--|
| | | | Fraud Function Half-Year Update Report - November |
| To Receive proposals in relation to the appointment of external providers of internal audit services and to make recommendations | Simon Cockings | as and when | n/a |
| To review the governance and assurance arrangements for significant partnerships or collaborations | Deputy Chief Executive / Richard Rowlands / Relevant Director | Annual / as and when new Partnerships or collaborations are established | June/July |
| To approve the internal audit charter and resources | Simon Cockings | Annual | Internal Audit Charter Report – April |
| To consider the Chief Internal Auditor's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements | Simon Cockings | Annual | Internal Audit Annual Report – May |
| To consider reports from the Chief Internal Auditor on Internal Audit's performance during the year including the performance of external providers of internal audit services | Simon Cockings | Every 6 months | Quarterly Monitoring Reports throughout the year. |
| To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations | Simon Cockings | Annual | Internal Audit Annual Report – May |

Appendix 2

| | | | |
|--|----------------|----------------------|---|
| To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Chief Internal Auditor. To approve and periodically review safeguards to limit such impairments | Simon Cockings | Annual | Internal Audit Charter Report – April |
| To receive reports outlining the action taken where the Chief Internal Auditor has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions | Simon Cockings | As and when | Quarterly Monitoring Reports throughout the year. |
| To consider reports dealing with the management and performance of the providers of internal audit services | Simon Cockings | As and when required | Quarterly Monitoring Reports throughout the year. |
| To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale. | Simon Cockings | Quarterly | Quarterly Monitoring Reports throughout the year. |
| To contribute to the Quality Assurance and Improvement Programme and in particular the external quality assessment of internal audit that takes place at least once every five year | Simon Cockings | Every 5 Years | Internal Audit Annual Report – May |
| To consider the external auditor's annual letter, relevant reports, and to those charged with governance. | Ben Smith | Annual | External Auditor's annual letter – July |

Appendix 2

| | | | |
|---|----------------|--------|---|
| | | | |
| To review the annual statement of accounts. | Ben Smith | Annual | Report of S151 officer including Statement of Accounts – July |
| To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts | Ben Smith | Annual | External Audit Annual Report - July |
| To publish an annual report on the work of the committee. | Paula O'Connor | Annual | Draft Audit Committee Annual Report – May |