

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

Additions to 21 July 2021

- Informing the Audit Risk Assessment for Tewkesbury Borough Council 2020/21 – Additional item from external auditors.

Deletions from 21 July 2021

- External Auditor's Housing Benefit Certification Report – no longer a requirement for the external auditors.
- Local Authority Serious and Organised Crime Checklist – already programmed for March 2022
- Internal Audit Plan Monitoring Report
- Internal Audit Quality Assurance and Improvement Programme – moved to December 2021
- Management Assurance Report on Internal Control Environment During COVID-19 – moved to September 2021.

Committee Date: 15 September 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Auditor's Annual Report (Previously the Annual Audit Letter 2020/21)	To consider the external auditor's Annual Report.	External Auditors.	No.
External Auditor's Progress Report	To consider the external auditor's report on progress against planned outputs.	External Auditors.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Oct-Mar).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 15 September 2021

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Findings	To consider the external auditor's findings 2020/21.	External Auditors.	No.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2021.	Head of Finance and Asset Management.	No.
Statement of Accounts 2020/21	To approve the Statement of Accounts 2020/21.	Head of Finance and Asset Management.	No.
Annual Governance Statement 2020/21	To approve the Annual Governance Statement 2020/21.	Borough Solicitor.	No.
Management Assurance Report on Internal Control Environment during COVID-19	To consider the report which supported the Annual Governance Statement.	Head of Corporate Services.	Yes – deferred from 21 July 2021 in order to be presented alongside the Annual Governance Statement.
Benefits Discretionary Housing Payments Follow-Up	To consider the progress made against implementation of the audit recommendations in relation to discretionary housing payments.	Head of Corporate Services	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 15 December 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Counter Fraud Unit Update	To consider the six monthly update from the Counter Fraud Unit.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.
Internal Audit Quality Assurance and Improvement Programme	To consider the annual update on the Internal Audit Quality Assurance and Improvement Programme.	Head of Corporate Services	Yes – Deferred from 21 July 2020.

NB – Changes from previous work programme highlighted in bold

Committee Date: 15 December 2021

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Update on Council's Safeguarding Arrangements	Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty. (To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)	Head of Community Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 23 March 2022

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Local Authority Serious and Organised Crime Checklist	To consider progress made against the action plan.	Head of Finance and Asset Management / Counter Fraud.	No. NB. Was not considered during 2020/21
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor's Audit Plan 2021/22	To consider the external auditors' Audit Plan 2021/22.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2021/22 closedown.	Finance Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Apr-Sept).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 23 March 2022

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2022			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Audit Plan 2021/22	To consider the external auditor's Audit Plan 2020/21.	External Auditors.	No.
Audit Fee 2022/23	To consider the audit scale fee for 2022/23.	Head of Finance and Asset Management.	No.
Counter Fraud Unit Report	To consider the annual update on the work of the Counter Fraud team.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Annual Report 2021/22	To consider the Internal Audit Annual Report 2020/21 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Head of Corporate Services.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Head of Corporate Services.	No.
Audit and Governance Committee Annual Report 2021/22	To approve the Audit and Governance Committee Annual Report 2021/22.	Head of Corporate Services.	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2022

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Quality Assurance and Improvement Programme	To consider the annual update on the Internal Audit Quality Assurance and Improvement Programme.	Head of Corporate Services.	No.

OTHER ITEMS

Agenda Item	Overview of Agenda Item	Lead Officer	Comments

NB – Changes from previous work programme highlighted in bold