

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

Additions to 15 September 2021

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Deletions from 15 September 2021

- External Auditor's Progress Report – item not needed as the external auditors will be presenting the detailed findings report at this meeting.
- External Auditor's Annual Report – moved to 15 December 2021.
- Monitoring of Significant Governance Issues – item not needed as superseded by the Annual Governance Statement.
- Internal Audit Six Month Plan 2021/22 (Oct-Mar) – item not needed as Internal Audit will be working to the Audit Plan for 2020/21.
- Benefits Discretionary Housing Payment Follow-Up – moved to 15 December 2021.

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 Annual Report	To consider the external auditor's annual report.	External Auditors	Yes – deferred from the meeting on 15 September 2021.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor Appointments 2023/24 – 2027/28	To consider the report on the process for external auditor appointments for the period 2023/24 – 2027/28.	Head of Finance and Asset Management	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.

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
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. Moved to 23 March 2022.
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.
Benefits Discretionary Housing Payment Follow-Up	To consider the progress made against implementation of the audit recommendations in relation to discretionary housing payments.	Head of Corporate Services	Yes – deferred from the meeting on 15 September 2021.
Annual Report on the Council's Arrangements for General Data Protection Regulation (GDPR)	To receive the annual report on the adequacy of the Council's GDPR arrangements.	Borough Solicitor	No – Advised at Audit & Governance Committee on 21 July 2021 that an annual report would be brought to Committee in December.

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.
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 and 15 December 2021. Annual report to be considered at the March meeting of the Committee.

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. Annual item to be considered at the March meeting of the Committee.

NB – Changes from previous work programme highlighted in bold

Committee Date: September 2022			
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 2021/22.	External Auditors.	No.
Internal Audit Six Month Plan 2022/23	To approve the Internal Audit Six Month Plan 2022/23 (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.
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 2021/22	To approve the Statement of Accounts 2021/22.	Head of Finance and Asset Management.	No.
Annual Governance Statement 2021/22	To approve the Annual Governance Statement 2021/22.	Borough Solicitor.	No.

NB – Changes from previous work programme highlighted in bold

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments

NB – Changes from previous work programme highlighted in bold