

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

Additions to 23 March 2023

- Data Protection Policy

Deletions from 23 March 2023

- Annual Report on the Council's Arrangements for General Data Protection Regulation (GDPR) – Moved to 19 July 2023
- Internal Audit Quality Assurance and Improvement Programme – Moved to 19 July 2023
- External Auditor's Annual Report – Moved to 19 July 2023

Committee Date: 19 July 2023			
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 2022/23	To consider the external auditor's Audit Plan 2022/23.	External Auditors.	No.
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors	Yes – moved from 23 November and 23 March due to External Auditor resource issues.
External Auditors – Informing the Risk Assessment	To consider.	External Auditors.	No.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	No.
Counter Fraud and Enforcement Unit Report	To consider the annual update on the work of the Counter Fraud and Enforcement Unit team.	Head of Finance and Asset Management / Counter Fraud and Enforcement Unit 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.

NB – Changes from previous work programme highlighted in bold

Committee Date: 19 July 2023			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Annual Report 2022/23	To consider the Internal Audit Annual Report 2022/23 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 2022/23	To approve the Audit and Governance Committee Annual Report 2022/23.	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.	Corporate Director	No.
Internal Audit Quality Assurance and Improvement Programme	To consider the outcome of the external assessment and the recommendations arising and to approve the agreed action plan for delivery of those recommendations.	Head of Corporate Services	Yes – Moved from 23 March 2023.
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.	Corporate Director	Yes – Moved from 23 November 2022 and 23 March 2023.

NB – Changes from previous work programme highlighted in bold

Committee Date: 27 September 2023

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 2022/23.	External Auditors.	No.
Internal Audit Six Month Plan 2023/24	To approve the Internal Audit Six Month Plan 2024/24 (Oct-Mar).	Head of Corporate Services.	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 2022.	Head of Finance and Asset Management.	No.
Statement of Accounts 2022/23	To approve the Statement of Accounts 2022/23.	Head of Finance and Asset Management.	No.
Annual Governance Statement 2022/23	To approve the Annual Governance Statement 2022/23.	Corporate Director	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 22 November 2023			
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	No.
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.	Corporate Director	No.
Counter Fraud and Enforcement Unit Update	To consider the six monthly update from the Counter Fraud and Enforcement Unit.	Head of Finance and Asset Management / Counter Fraud and Enforcement Unit 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.

NB – Changes from previous work programme highlighted in bold

Committee Date: 22 November 2023

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	To consider the 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.
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.	Corporate Director	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: 27 March 2024			
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.
Audit Fee 2023/24	To consider the audit scale fee for 2022/23.	Head of Finance and Asset Management.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the preparation of the 2023/24 financial statements.	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 2023/24	To approve the Internal Audit Six Month Plan 2023/24 (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.	Corporate Director	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: 27 March 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
CIPFA Financial Management Code – Assessment of Compliance	To consider progress made against the actions within the Assessment of Compliance (annual report).	Head of Finance and Asset Management	No.

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments
Internal Audit Charter	To approve the Internal Audit Charter.	Head of Corporate Services	To be presented to the Committee at least every three years – last taken on 23 November 2022.

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