

## AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

### Additions to 19 July 2023

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### Deletions from 19 July 2023

- External Auditor's Annual Report – moved to September.
- Monitoring of Significance Governance Issues – moved to September.

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
<b>External Auditor's Annual Report</b>	<b>To consider the external auditor's annual report.</b>	<b>External Auditors / Associate Director: Finance</b>	<b>Yes – moved from 19 July 2023.</b>
External Auditor's Findings	To consider the external auditor's findings 2022/23.	Associate Director: Finance	No.
Internal Audit Six Month Plan 2023/24	To approve the Internal Audit Six Month Plan 2024/24 (Oct-Mar).	Head of Service: Audit and Governance	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Director: Corporate Resources	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.	Executive Director: Resources and S151	No.
Statement of Accounts 2022/23	To approve the Statement of Accounts 2022/23.	Associate Director: Finance	No.

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
Annual Governance Statement 2022/23	To approve the Annual Governance Statement 2022/23.	Director: Corporate Resources	No.
<b>Monitoring of Significant Governance Issues</b>	<b>To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.</b>	<b>Director: Corporate Resources</b>	<b>Yes – moved from 19 July 2023.</b>

NB – Changes from previous work programme highlighted in bold

<b>Committee Date: 22 November 2023</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors / Associate Director: Finance	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors / Associate Director: Finance	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 Service: Audit and Governance	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.	Director: Corporate Resources	No.
Counter Fraud and Enforcement Unit Update	To consider the six monthly update from the Counter Fraud and Enforcement Unit.	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.	Director: Corporate Resources	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	<p>To consider the annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.</p> <p>(To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)</p>	Director: Communities	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/ Associate Director: Finance	No.
Audit Fee 2023/24	To consider the audit scale fee for 2022/23.	Executive Director: Resources and S151	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the preparation of the 2023/24 financial statements.	Associate Director: Finance	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 Service: Audit and Governance	No.
Internal Audit Six Month Plan 2023/24	To approve the Internal Audit Six Month Plan 2023/24 (Apr-Sept).	Head of Service: Audit and Governance	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.	Director: Corporate Resources	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Director: Corporate Resources	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).	Associate Director: Finance	No.

NB – Changes from previous work programme highlighted in bold

<b>Committee Date: July 2024</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
External Auditor's Audit Plan 2023/24	To consider the external auditor's Audit Plan 2023/24.	External Auditors / Associate Director: Finance	No.
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors / Associate Director: Finance	No.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Director: Communities	No.
Counter Fraud and Enforcement Unit Report	To consider the annual update on the work of the Counter Fraud and Enforcement Unit team.	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 Service: Audit and Governance	No.
Internal Audit Annual Report 2023/24	To consider the Internal Audit Annual Report 2023/24 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Director: Corporate Resources	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Director: Corporate Resources	No.

**NB – Changes from previous work programme highlighted in bold**

Committee Date: July 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Audit and Governance Committee Annual Report 2023/24	To approve the Audit and Governance Committee Annual Report 2023/24.	Director: Corporate Resources	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.	Director: Corporate Resources	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.	Head of Service: Audit and Governance	No.

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

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