

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Thursday, 23 September 2021</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Updated Forward Work Programme
Purpose of Report:	To provide Members with an Updated Forward Work Programme for 2021/22
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• In order to assist the Governance and Audit Committee in ensuring that due consideration has been given by the Committee to all aspects of their core functions, the Forward Work Programme appended to this report at Appendix A, has been produced and is aligned to the Committee's Terms of Reference.</li> <li>• The forward work programme will be updated to reflect changes required to the Committee's Terms of Reference under the new Local Government &amp; Elections Act.</li> <li>• The Committee is asked to note the Forward Work Programme and indicate whether any additional information is required.</li> </ul>	

## **Recommendations**

1. That the Committee consider and note the Forward Work Programme.
2. That the Committee is asked to endorse the schedule of items for the next meeting, 13<sup>th</sup> December 2021, and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

## **Reason for Recommendations**

1. To ensure the Governance and Audit Committee is aware and informed of progress on the proposed work programme.

### **1. Background**

- 1.1 The Governance and Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given to all aspects of their core functions as set out in their Terms of Reference within the Council's Constitution.
- 1.2 Items feed into the Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six monthly or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.

### **2. Key Issues for Consideration**

- 2.1 Attached at Appendix A is the updated Forward Work Programme for this Committee.
- 2.2 Shown below are the items scheduled to be presented at the Committee's next meeting, to be held on 13<sup>th</sup> December 2021.
- 2.3 Committee Members are asked to endorse the schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.
- 2.4 There will be additional agenda items presented to the Committee as the Local Government and Elections (Wales) Act 2021 comes into effect, particularly in respect of the Committee's new responsibilities in respect of performance and complaints, and these will be added to the Forward Work Programme as necessary.

13 <sup>th</sup> December	External Auditors / Inspection Reports (where applicable).
	Updated Forward Work Programme for 2021-22
	Progress against the Annual Internal Audit Plan
	Updated Counter Fraud Policies
	Corporate Risk Register

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Audit Committee could become disjointed which could undermine the positive contribution that the Committee makes to both short and long term service improvement and the Council's Well-Being Objectives.
- 3.2** The Committee's Forward Work Programme contains audit reviews that will be service specific and that will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

### **4. Resources and Legal Considerations**

#### **Financial**

- 4.1** There are no resource implications as a direct consequence of this report.

#### **Employment**

- 4.2** None as a direct consequence of this report.

#### **Legal (Including Equalities)**

- 4.3** The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

### **5. Background Papers**

None

**APPENDIX A**

**AUDIT COMMITTEE  
PROPOSED SCHEDULE OF MEETINGS & FORWARD WORK PROGRAMME  
2021/22**

<b>DATE OF MEETING</b>	<b>FORWARD WORK PROGRAMME</b>	<b>OFFICER RESPONSIBLE</b>	<b>ACTION</b>
24 <sup>th</sup> May	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer	
	Updated Forward Work Programme	Head of Audit	<b>complete</b>
	Internal Audit proposed Annual Strategy and Audit Plan 2021-22	Head of Audit	<b>Deferred to next meeting</b>
	Regional Internal Audit Service Charter	Head of Audit	<b>complete</b>
	Local Government & Elections (Wales) Act = Updated Terms of Reference	Head of Audit	<b>complete</b>
	Effectiveness of the Audit Committee – Self Assessment	Head of Audit	<b>Additional item - complete</b>
	Progress Against the Internal Audit Plan	Head of Audit	<b>Additional item - complete</b>
	Annual Internal Audit Report 2020/21	Head of Audit	<b>Deferred to next meeting</b>
	Corporate Fraud Report 2020/21	Head of Audit	<b>Deferred to next meeting</b>
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	<b>Deferred to next meeting</b>
19 <sup>th</sup> July	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Audit Wales	<b>complete</b>
	Updated Forward Work Programme	Head of Audit	<b>complete</b>
	Unaudited Statement of Accounts 2020/21	Head of Finance – Section 151 Officer	<b>complete</b>
	Draft Annual Governance Statement 2020/21	Head of Finance – Section 151 Officer	<b>complete</b>
	Internal Audit proposed Annual Strategy and Audit Plan 2021-22	Head of Audit	<b>complete</b>
	Annual Internal Audit Report 2020/21	Head of Audit	<b>complete</b>
	Corporate Fraud Report 2020/21	Head of Audit	<b>complete</b>
	Corporate Risk Register	Head of Policy & Business Transformation	<b>complete</b>
	Corporate Complaints 2020/21 Annual Report	OM – Customer Services	<b>complete</b>
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	<b>complete</b>
23 <sup>rd</sup> September	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Audit Wales	<b>complete</b>
	Updated Forward Work Programme	Head of Audit	<b>complete</b>
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report	Head of Finance – Section 151 Officer / Audit Wales	<b>complete</b>
	Progress against the Annual Internal Audit Plan	Head of Audit	<b>complete</b>
	Corporate Risk Register	Head of Policy & Business Transformation	<b>complete</b>
	National Fraud Initiative	Head of Audit	<b>complete</b>

## APPENDIX A

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
13 <sup>th</sup> December	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Progress against the Annual Internal Audit Plan	Head of Audit	
	Updated Counter Fraud Policies	Head of Audit	
	Corporate Risk Register	Head of Policy & Business Transformation	
<b>2022</b>			
21 <sup>st</sup> February	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Progress against the Annual Internal Audit Plan	Head of Audit	
	Corporate Risk Register	Head of Policy & Business Transformation	
	Audit Committee Self-Assessment	Head of Audit	
	Treasury Management Strategy	Section 151 Officer	
	Loan Pool Arrangements	Section 151 Officer	
11 <sup>th</sup> April	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Internal Audit Charter 2022/23	Head of Audit	
	Audit Committee Terms of Reference	Head of Audit	