

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 12 December 2022</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 2022/23
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.

**Executive Summary:**

- 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.
- The forward work programme has been updated to reflect changes required to the Committee's Terms of Reference under the new Local Government & Elections Act and to include items previously requested by members of the Committee.
- Members of the Committee should note that the Audited Statement of Accounts and Annual Governance Statement which were due in the October meeting are still outstanding. These items have not been rescheduled in Appendix A as the timescale is unknown. It is still possible that an additional meeting may be required.
- Updated guidance has recently been published by CIPFA relating to the role of Audit Committees, primarily focussing on England. Some reference is made to the additional responsibilities of Governance and Audit Committees in Wales, but the supporting checklists do not reflect these requirements. It is also suggested that the assessment is done at year end. Therefore it is proposed that the Governance and Audit Committee Self-Assessment be deferred to the April

2023 meeting to allow time for the documentation to be updated and the exercise to be undertaken.

- The Committee is asked to note the Forward Work Programme and indicate whether any additional information is required.

## 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, 27<sup>th</sup> February 2023, and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

## Reasons 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 Committee Members are asked to endorse this 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.
- 2.3 Shown below are the items scheduled to be presented at the next meeting on 27th February 2023. Please note that 2 additional item, Accounting Policies and Lessons Learnt from the Accounts have been included.

Proposed Agenda Items – 27th February 2023	
1	Audit Wales Reports
2	Updated Forward Work Programme
3	Financial Management Code
4	Accounting Policies
5	Lessons Learnt From the Accounts
6	Internal Audit Progress Report
7	Recommendation Monitoring Report
8	Treasury Management Strategy
9	Corporate Risk Register

- 2.4** Members of the Committee should note that the Audited Statement of Accounts and Annual Governance Statement are still outstanding. These items have not been rescheduled in Appendix A as the timescale is unknown. It is possible that an additional meeting may be required in January 2023.
- 2.5** Updated guidance has recently been published by CIPFA relating to the role of Audit Committees, primarily focussing on England. Some reference is made to the additional responsibilities of Governance and Audit Committees in Wales but the supporting checklists do not reflect these requirements. It is also suggested that the assessment is done at year end. Therefore it is proposed that the Governance and Audit Committee Self-Assessment be deferred to the April 2023 meeting to allow time for the documentation to be updated and the exercise to be undertaken.
- 2.6** The schedule of items for discussion at specific meetings may be subject to change to take into account other items that need to be considered, and operational factors.

### **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 Governance and 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 will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

### **4. Climate Change and Nature Implications**

- 4.1** None as a consequence of this report

### **5. Resources and Legal Considerations**

#### **Financial**

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

#### **Employment**

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

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

- 5.3** 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.

### **6. Background Papers**

None

<b>GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2022-23</b>	<b>Frequency</b>	<b>13 June 2022</b>	<b>11 July 2022</b>	<b>19 September 2022</b>	<b>24 October 2022</b>	<b>12 December 2022</b>	<b>27 February 2023</b>	<b>25 April 2023</b>
<b>Standing Items</b>								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓		✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	✓	✓	✓	✓	✓
<b>Accounts</b>								
Statement of Accounts 2021/22 (unaudited)	Annually		✓		✓			
Audited Statement of Accounts and Annual Governance Statement	Annually				✓			
Financial Management Code	Annually						✓	
Accounting Policies							✓	
Lessons Learnt from the Accounts							✓	
<b>Governance</b>								
Draft Annual Governance Statement 2021/22	Annually		✓					
<b>Internal Audit Reports</b>								
Annual Internal Audit Report 2021/22	Annually	✓						
Internal Audit Shared Service Charter 2022/23	Annually							✓
Internal Audit Annual Strategy and Audit Plan 2022/23	Annually	✓						
Internal Audit Progress Report	Quarterly		✓		✓		✓	
Recommendation Monitoring Report					✓		✓	
Governance & Audit Committee Self Assessment	Annually							✓
<b>Treasury Management</b>								
Treasury Management Strategy	Annually						✓	
<b>Risk Assurance</b>								
Corporate Risk Register	Quarterly		✓		✓		✓	✓
<b>Counter Fraud</b>								
Corporate Fraud Report 2021/22	Annually		✓					
<b>Others</b>								
Corporate Complaints 2021/22 Annual Report	Ad hoc			✓				✓
Whistleblowing Policy & Performance Update	Ad hoc					✓		
Annual Self Assessment Report	Annually			✓	✓			