

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 23 October 2023</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Updated Forward Work Programme 2023/24
Purpose of Report:	To provide Members with a Forward Work Programme for 2023/24
Report Owner:	Head of 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>• The Governance and Audit Committee has a number of core functions and responsibilities within its remit.</li> <li>• It receives reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.</li> <li>• To enable the Committee to provide this assurance and to ensure it is covering its range of responsibilities, a Forward Work Programme is presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.</li> <li>• The updated Forward Work Programme (FWP) for 2023/24 is at Appendix A, changes have been made to reflect decisions made at previous meetings and the inclusion of a Special Meeting on 16th November 2023.</li> <li>• Committee is requested to approve the updated FWP or request changes for future meetings.</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 special meeting on 16<sup>th</sup> November 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.
2. To confirm attendance and information requirements.

## **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.
- 1.3 Effective Governance and Audit Committees help to raise the profile of governance, internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

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

- 2.1 To assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed updated Forward Work Programme for 2023/24 is attached at **Appendix A**.
- 2.2 In order to consider the audited Statement of Accounts and Annual Governance Statement 2022/23 a Special Governance and Audit Committee meeting has been arranged for 16th November 2023. This has been reflected in Appendix A.
- 2.3 In addition, amendments have been made to reflect the changes agreed in previous meetings, for example the Governance and Audit Committee Annual

Report has been included as an annual item and at the request of the Committee, this item is included on the December agenda for further consideration sign off.

**2.4** 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.

**2.5** Shown below are the items scheduled to be presented at the Special Meeting on 16<sup>th</sup> November 2023.

<b>Proposed Agenda Items – 16<sup>th</sup> November 2023</b>	
1	Audit Wales Reports
2	Updated Forward Work Programme
3	Audited Statement of Accounts and Annual Governance Statement

**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 2023-24</b>	<b>Frequency</b>	<b>12 June 2023</b>	<b>17 July 2023</b>	<b>18 September 2023</b>	<b>23 October 2023</b>	<b>16 November 2023</b>	<b>11 December 2023</b>	<b>05 February 2024</b>	<b>11 March 2024</b>	<b>22 April 2024</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 2022/23 (unaudited)	Annually		✓							
Draft Annual Governance Statement	Annually		✓							
Audited Statement of Accounts and Annual Governance Statement	Annually					✓				
Financial Management Code	Annually								✓	
Accounting Policies	Annually									✓
Lessons Learnt from the Accounts	Annually									✓
<b>Governance</b>										
Draft Annual Governance Statement 2022/23	Annually		✓							
<b>Internal Audit Reports</b>										
Annual Internal Audit Report 2022/23	Annually	✓								
Internal Audit Shared Service Charter	Annually									✓
Internal Audit Annual Strategy and Audit Plan 2023/24	Annually	✓								
Internal Audit Progress Report	Quarterly			✓			✓		✓	
Recommendation Monitoring Report	Quarterly			✓			✓		✓	
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 2022/23	Annually		✓							
<b>Others</b>										
Governance & Audit Committee Annual Report	Annually			✓			✓			
Corporate Complaints 2022/23 Annual Report	Annually			✓						✓
Whistleblowing Policy & Performance Update	Annually						✓			
Corporate Self Assessment Report	Annually			✓	✓					