

## Audit and Governance Committee Work Plan 2021-2022

Terms of Reference		Reporting Officer	Report	Meeting			
				29-Jul	30-Sep	25-Nov	17-Mar
<b>Audit Activity</b>							
1.	To consider the head of Internal Audit's annual report and opinion, and a summary of Internal Audit activity (actual and planned) and the level of assurance it can give over the Council's corporate governance arrangements.	Head of Internal Audit	Annual report	✓			
2.	To consider summaries of specific Internal Audit reports.	Head of Internal Audit	Final reports	✓	✓	✓	✓
3.	To consider the annual Internal Audit plan.	Head of Internal Audit	Annual plan				✓
4.	To consider reports dealing with the management and performance of the Internal Audit provider.	Director of Resources	Annual review	✓			
5.	To consider reports from Internal Audit on agreed recommendations not implemented within reasonable timescale.	Head of Internal Audit	Progress report	✓	✓	✓	✓
6.	To consider the external auditor's annual letter and relevant reports.	Appointed Auditor	Annual audit letter	✓			✓
			Certification of grants	✓			✓
7.	To consider specific reports as agreed with the external auditor.	Appointed Auditor	Progress report and sector update	Report as required.			
8.	To comment on the scope and depth of external audit work and to ensure it gives value for money.	Appointed Auditor	Annual plan		✓		✓
9.	To consider the appointment of the external auditor where appropriate.	Director of Resources	Appointed auditor report – cyclical				

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<b>Regulatory/Standards Framework</b>							
10.	To maintain an overview of the Council's Constitution in respect of contract standing order, financial regulations.	Director of Resources	Annual review				✓
11.	To promote and maintain high standards of conduct for elected and co-opted members in accordance with the relevant provisions of the Localism Act.	Head of Legal and Governance	Standards arrangements		✓	←	
12.	To determine whether a member of the Council or a member of a town or parish council within the Borough has failed to comply with the relevant Code of Conduct. Where it finds that a failure to comply with the code of conduct has occurred to determine what action, if any, to take.	Head of Legal and Governance	Report as required				
13.	To determine any request for a dispensation under s.33 of the Localism Act 2011.	Head of Legal and Governance	Report as required unless otherwise determined under delegation				
14.	To review any issue referred to it by the Chief Executive, Director of Resources, Monitoring Officer or any Council body.	Various	Various as required				
15.	To monitor the effective development and operation of risk management and corporate governance in the Council.	Corporate Support Manager	Risk management	✓	✓	✓	✓

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16.	To monitor Council policies on the antifraud and anti-corruption strategy and the Council's complaints process.	Director of Resources	Annual review (antifraud)				✓
		Head of Legal and Governance	Complaints and compliments report	✓			
			Local Government Ombudsman letter		✓		
17.	To approve the production of the authority's Annual Governance Statement and to recommend its adoption.	Corporate Support Manager	Draft Annual Governance Statement	✓			
			<i>Final Annual Governance Statement (included with Statement of Accounts)</i>		→	✓	
18.	To consider the Council's arrangement for corporate governance and agreeing necessary actions to ensure compliance with best practice.	Corporate Support Manager	Code of corporate governance				✓
			Restricted assurance monitoring	✓	✓	✓	✓
19.	To consider the Council's compliance with its own and other published standards and controls.	Head of Legal and Governance	Best practice review		→	✓	
			Guidance on code of conduct and social media		→	✓	

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<b>Accounts</b>							
20.	To review and approve the annual Statement of Accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.	Director of Resources	Going concern				✓
			Accounting policies				✓
			Assurance arrangements	✓			
			Statement of Accounts and Annual Governance Statement		→	✓	
			Letter of representation		→	✓	
21.	To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.	Appointed Auditor	Audit findings report		→	✓	
<b>Others</b>							
22.	To note the Audit and Governance Committee terms of reference.	Director of Resources	Terms of reference	✓			
23.	To note the Audit and Governance Committee work plan.	Director of Resources	Work plan	✓	✓	✓	✓
24.	To note the External Audit fees.	Director of Resources	Audit fees	✓			
25.	To consider the effectiveness of the Audit and Governance Committee.	Director of Resources	Annual review				✓

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26.	Review of Borough and Parish councillor registers of interests	Head of Legal and Governance	Annual report		✓		
27.	Review of employee gifts and hospitality	Head of Legal and Governance	Annual report		✓		
28.	Annual report of the Chair of the Audit and Governance Committee	Various	Annual report	✓			✓