

Barrow Borough Council
Audit and Governance Committee
7 December 2021
Audit and Governance Committee Work Plan

Report from: Director of Resources

Report Author: Director of Resources

Wards: None

1.0 Summary and Conclusions

- 1.1 The Work Plan sets out the business of the Audit and Governance Committee to provide a forward plan and to demonstrate that the terms of reference are covered.
- 1.2 The Work Plan for 2021-2022 is presented for information accompanied by a commentary of variations.

2.0 Recommendation

- 2.1 It is recommended that the Audit and Governance Committee note the Work Plan for 2021-2022.**

3.0 Background and Proposals

- 3.1 The Work Plan is presented at each Audit and Governance Committee meeting to provide a forward plan of business.
- 3.2 The Work Plan is intended to demonstrate that the terms of reference are covered.
- 3.3 The revisions are highlighted in blue within the Work Plan at **Appendix 1**.
- 3.4 There are several revisions this time and several of those are driven by the annual audit which is ongoing and not yet concluded:
- 17. Annual Governance Statement
 - 20. Statement of Accounts and Letter of Representation
 - 21. Audit Findings Report

- 3.5 The Council relies upon external expertise for certain information which supports the figures used in preparing the accounting statements.
- 3.6 Officers review the expert information to ensure it is consistent with expectations and verify calculations are correct where that is possible and practical.
- 3.7 Not all the evidence has been provided as at the 29 November 2021 and it is therefore not possible to complete the annual audit.
- 3.8 An additional Audit and Governance Committee will be scheduled to receive the closure of the annual audit.
- 3.9 Items 2. and 5. (final reports and progress) from Internal Audit have been deferred to the next meeting; this is currently allocated to the additional meeting and will be kept under review.
- 3.10 Item 9. (Auditor appointment) is an item on this agenda.
- 3.11 Item 15. (risk management) is not on the agenda as there are no changes to report.
- 3.12 Item 18. (restricted assurance) is not on the agenda. At the Audit and Governance Committee of the 30 September 2021 action to address the Priority One recommendation was allocated to the Head of Legal and Governance (Monitoring Officer). This will be the subject of a report, added to the Work Plan as Item 29.
- 3.13 The reporting officer has been updated from the Corporate Support Manager post is vacant; these are reallocated to the Director of Resources and the Head of Legal and Governance.

4.0 Consultation

- 4.1 Consultation is not relevant to the recommendation.

5.0 Alternative Options

- 5.1 There are no alternative options as the report is presented for noting.

6.0 Contribution to Council Plan Priorities

- 6.1 In order to be able to deliver Council Plan Priorities the organisation must be sound in terms of internal control and governance and the Audit and Governance Committee is charged with that role.

7.0 Implications

Financial, Resources and Procurement

7.1.1 There are no financial, resource or procurement implications arising from this report.

Legal

7.1.2 There are no legal implications arising from this report.

Equality and Diversity

7.2 Have you completed an Equality Impact Analysis? No, this report is for information.

Risk

Risk	Consequence	Controls required
The Committee does not fulfil the terms of reference assigned by Full Council.	The Council cannot demonstrate good governance.	Audit and Governance Committee work plan.

Contact Officers

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Appendices Attached to this Report

Appendix No.	Name of Appendix
1	Audit and Governance Committee - Work Plan 2021-2022