



## **GOVERNANCE AND AUDIT COMMITTEE**

Date Written	12 <sup>th</sup> August 2021
Report Author	Mark Thomas/Helen Harbord
Exempt/Non Exempt	Non Exempt
Committee Date	6 <sup>th</sup> September 2021

*To: Chair, Ladies and Gentlemen*

## **GOVERNANCE AND AUDIT COMMITTEE UPDATED FORWARD WORK PROGRAMME 2021/22**

### **1.0 SUMMARY OF THE REPORT**

- 1.1 The purpose of this report is to provide the Governance and Audit Committee Members with an updated Forward Work Programme for 2021/22.
- 1.2 The forward work programme will be updated to reflect changes required to the Committee's Terms of Reference under the new Local Government & Elections Act
- 1.3 The Local Government and Elections Act (Wales) 2021 requires the Auditor General to produce a timetable for each financial year for each principal council covering both his functions and those of 'relevant regulators' (CIW and Estyn). A quarterly work programme update will therefore be provided by Audit Wales and the first one is appended to this report
- 1.4 The Committee is asked to note the Forward Work Programme and indicate whether any additional information is required

### **2.0 RECOMMENDATIONS that**

- 2.1 That Members approve the updated Forward Work Programme for 2021/22.
- 2.2 That Members are asked to endorse the schedule of items for the next meeting, 4<sup>th</sup> October 2021 (Special Meeting) and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

## **3.0 INTRODUCTION AND BACKGROUND**

3.1 The core functions of an effective Governance and Audit Committee include the responsibility to:

- consider the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting, governance processes, performance assessment and complaints arrangements.
- seek assurances that action is being taken on risk-related issues identified by auditors and inspectors. Consider the effectiveness of the Council's anti-fraud and corruption arrangements.
- be satisfied that the Council's assurance statements properly reflect the risk environment and any actions required to improve it.
- oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
- review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary.
- receive the annual report of the Head of Regional Internal Audit Service.
- consider the reports of external audit and inspection agencies, where applicable.
- ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- review and approve the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.
- consider the Council's draft Annual Performance Self-Assessment report and if deemed necessary may make recommendations for changes to the Council.
- receive the Council's finalised Annual Self-Assessment report in respect of a financial year as soon as reasonably practicable after the end of that financial year.
- review and assess the authority's ability to handle complaints effectively and make reports and recommendations in relation to the authority's ability to handle complaints effectively

3.2 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.

3.3 The Governance and Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given the functions as set out in their Terms of Reference within the Council's Constitution.

3.4 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 agenda items for the Committee. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.

#### 4. Current situation/proposal

- 4.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Forward Work Programme for 2021/22 is attached at Appendix A. 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.
- 4.2 Shown below are the items scheduled to be presented at the Committee's next meeting on 4<sup>th</sup> October 2021.

<b>Proposed Agenda Items – 4<sup>th</sup> October 2021</b>	
1	Update on Corporate Risks
2	Annual Performance Report
3	Audit of Accounts – Audit Wales
4	Final Statement of Accounts including Final Annual Governance Statement
5	Internal Audit Information Reports
6	Updated Forward Work Programme 2021/22

- 4.3 There may 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 relation to performance and complaints, and these will be added to the Forward Work Programme as necessary.
- 4.4 In addition, the Local Government and Elections Act (Wales) 2021 requires the Auditor General to produce a timetable for each financial year for each principal council covering both his functions and those of 'relevant regulators' (CIW and Estyn). A quarterly work programme update will be presented to the Governance and Audit Committee. The first update is at Appendix B, this document, "Audit Wales Work Programme and Timetable", outlines Audit Wales' planned financial and performance audit work and the status of each.

## 5.0 FINANCIAL IMPLICATION(S)

5.1 There are no financial implications associated with this report.

**MARK THOMAS**  
**HEAD OF REGIONAL INTERNAL AUDIT**  
**SERVICE**

**COUNCILLOR ANDREW BARRY**  
**CABINET MEMBER FOR GOVERNANCE**  
**AND CORPORATE SERVICES**

<b>BACKGROUND PAPERS</b>		
<b>Title of Document(s)</b>	<b>Document(s) Date</b>	<b>Document Location</b>
<b>Does the report contain any issue that may impact the Council's Constitution?</b>		<b>No</b>