

AUDIT AND GOVERNANCE COMMITTEE

DATE	July 25th 2024
REPORT OF	Independent Chair of the Audit Committee
SUBJECT	Audit Committee work programme 2024/25
STATUS	OPEN

CONTRIBUTION TO OUR AIMS

An effective Audit and Governance Committee contributes to the achievement of strategic objectives by seeking and receiving assurance on the systems of risk management, governance and internal control which underpin the delivery of these objectives.

The Committee agrees an annual work programme to take a pro-active view of the work it needs to undertake in a planned way during the year to fulfil its responsibilities. This report now sets out a proposed programme for Committee approval.

RECOMMENDATIONS

That the Committee considers and approves the proposed work programme for 2024/25

REASONS FOR DECISION.

The production of a work programme ensures that the Committee has a systematic approach to undertaking its responsibilities as set out in its terms of reference

1 BACKGROUND AND ISSUES

The proposed issues for inclusion in the programme of work is set out below. An appendix shows in addition the “statutory and constitutional work” of the committee that must be completed. The list below is the proposed discretionary work that should be covered. As last year, a number of items are identified for in-depth review which specifically relate to matters likely to be of significance to the Council during 2024/25 as it contemplates a significant programme of change, including in governance arrangements.

2 FOCUSED REVIEW AREAS

The Committee identifies matters within its responsibilities for more detailed review than can be given in a standard written report. These issues are also ones that are within the discretion of the Committee.

Taking account of the current circumstances of the Council, and potential changes both internal and external during the this municipal year, I am proposing that the following issues be developed into the work programme for 2024/25:

- a. The development of governance arrangements around Adult Social Care and the relationship with the Integrated Care Board as the new arrangements are finalised and become operational
- b. The further development of Childrens' Services governance arrangements following the Commissioner's various reports , and their impact on the Council's control framework
- c. Medium Term Financial Planning process .(an annual review of process and internal controls) in the light of the continuing challenging financial situation facing the Council (and the local government sector as a whole)
- d. Partnership working – an overview of the developing arrangements for Leisure, and a progress report on the process for in-sourcing services currently provided by Equans
- e. Governance and internal control in major projects, including the Accountable Body role for the Humber Freeport.
- f. Developing arrangements for the proposed Combined Authority with Lincolnshire and North Lincolnshire

3 WORKING GROUPS

It is proposed to hold meetings of the Audit Working Group between meetings of the Committee, on dates to be arranged, to deal with any items of work that arise during the year and need a "working group" approach for consideration. This will include some of the items identified in Section 2 .

There is also likely to be a need to review

- a. detailed internal audit reports where the degree of assurance given is limited
- b. a detailed review of the management of specific strategic risks and the effectiveness of the Council's Risk management process .

4 RISKS AND OPPORTUNITIES

Strong and effective control environment arrangements are an essential element of a robust corporate governance framework. The Audit Committee has a leading role to play in ensuring that the Council's governance arrangements are effective and contribute to the mitigation of risks. As the Council's operating model (and range of partnerships) continues to evolve, the Committee needs to ensure that its work and the control systems it oversees, remain effective.

5 OTHER OPTIONS CONSIDERED

No other options are applicable as the production of a work programme is an established component of the way the committee works , and is considered to be good practice.

6 REPUTATION AND COMMUNICATIONS CONSIDERATIONS

There are no specific reputational issues related to this report. The work programme, when approved, should be shared widely within the Council to ensure that relevant officers and members are aware of work to which they may need to contribute.

7 FINANCIAL ,LEGAL and HR IMPLICATIONS

There are no specific financial, legal or HR implications arising as a direct result of this report, although the work of the Committee is an essential part of ensuring that the Council has an adequate and effective control framework for these matters.

8 WARD IMPLICATIONS

The work of the Audit and Governance Committee is applicable to all wards

9 BACKGROUND PAPERS

None

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Appendix

Proposed work programme including statutory and constitutional work in Committee

25th July 2024 (preceded by training on the role of Internal Audit, and the purpose of the Annual Governance Statement)

- Annual reports (relating to 2023/24)
 - Draft Annual Governance Statement (including assurance framework)
 - Head of Internal Audit Report and Opinion
 - Code of Financial Governance
 - Treasury Management Out-turn
- Internal Audit Annual Plan 2024/25 update
- External Audit update
- Update on the Integrated Care Board arrangements for adult social care (provisional)

7th November 2024 (preceded by training session on local authority accounts)

- External Audit update
- Internal Audit update
- Approval of audited annual accounts
- Treasury Management Q1 Q2 report
- Fraud half yearly report
- Strategic Risk Register
- Medium Term Financial Planning process .(annual review of process and internal controls)
- The further development of Childrens' Services governance arrangements
- Greater Lincolnshire combined authority governance arrangements
- Leisure Partnership update
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30th January 2025 (preceded by training session on Treasury Management)

- Code of Governance and Annual Governance Statement update
- Accounting policies
- Internal Audit Interim Report
- External Audit update and audit strategy
- Treasury Management strategy approval
- Partnership protocol review
- Governance and internal control in major development projects

3rd April 2025

- External Audit update
- Approval of Internal Audit plan 2025/26
- Annual reports

- *Fraud*
- *Information Governance*
- *VFM*
- *Procurement*
- *Committee report to Council*
- *Annual Risk management Report*
- *Health and Social Care Partnership annual report to Audit Committee*
- *strategic risk register*
- *Committee workplan 2025/26*