

Report to:	Audit and Governance Committee	Date of Meeting:	Wednesday 16 March 2022
Subject:	Audit and Governance Committee Work Programme 2022-2023		
Report of:	Executive Director of Corporate Resources and Customer Services	Wards Affected:	(All Wards);
Portfolio:	Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	No	Included in Forward Plan:	No
Exempt / Confidential Report:	No		

Summary:

The Audit and Governance Committee Work Programme has been developed to help ensure that all of the responsibilities of the Committee set out in the Audit and Governance Committee's Terms of Reference are discharged during the municipal year.

This report sets out the proposed Work Programme for the Audit and Governance Committee for the 2022-2023 municipal year.

Recommendations:

The Committee is requested to approve the Audit and Governance Committee Work Programme for 2022-2023.

Reasons for the Recommendation(s):

The Chartered Institute of Public Finance and Accountancy (CIPFA) publication - "Practical Guidance for Local and Authorities and Police" recommends as good practice, the provision of an annual Work programme to enable Audit and Governance Committees to discharge their duties in accordance with their Terms of Reference.

Adherence to the work plan ensures that the Audit and Governance Committee has a structured, consistent approach to fulfilling its responsibilities as detailed in the CIPFA guidance.

Alternative Options Considered and Rejected: (including any Risk Implications)

To not have a Work Programme would lessen the effectiveness of the Audit and Governance Committee.

What will it cost and how will it be financed?

(A) Revenue Costs

None directly

(B) Capital Costs

None directly

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets): There are no direct resource implications	
Legal Implications: There are no direct legal implications	
Equality Implications: There are no direct equality implications.	
Climate Emergency Implications: The recommendations within this report will	
Have a positive impact	N
Have a neutral impact	Y
Have a negative impact	N
The Author has undertaken the Climate Emergency training for report authors	Y
The Work Programme outlines the reports to be provided to the Audit and Governance Committee over the next 12 months and as such does not have any climate emergency implications.	

Contribution to the Council’s Core Purpose:

Protect the most vulnerable: N/A
Commission, broker and provide core services: Yes
Place – leadership and influencer: N/A
Drivers of change and reform: Yes
Facilitate sustainable economic prosperity: N/A
Greater income for social investment: N/A
Cleaner Greener N/A

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services (FD.6730/22) and the Chief Legal and Democratic Officer (LD.4730/22.) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

None

Implementation Date for the Decision

Immediately following the Committee Meeting.

Contact Officer:	Ruth Appleby
Telephone Number:	Tel: 0151 934 2181
Email Address:	ruth.appleby@sefton.gov.uk

Appendices:

The following appendices are attached to this report:

- Appendix 1 – Audit and Governance Committee Terms of Reference
- Appendix 2 – Audit and Governance Committee Work Plan 2022-2023

Background Papers:

CIPFA – Audit Committees – Practical Guidance for Local Authorities and Police 2018 Edition can be viewed at the following link:

smbc-modgov03/ecCatDisplay.aspx?sch=doc&cat=14000&path=0

1. Introduction and background

- 1.1 In May 2021, the meeting of the Adjourned Annual Council agreed the adoption of a new model Terms of Reference for the Audit and Governance Committee (Appendix 1). This was based on the Chartered Institute of Public Finance and Accountancy's (CIPFA's) publication – "Practical Guidance for Local and Authorities and Police" which sets out CIPFA's guidance on the role, function and operation of audit committees in local authorities and police bodies and represents best practice for audit committees in local authorities throughout the UK and for police audit committees in England and Wales. The Terms of Reference have been enhanced to reflect the Committee's Governance role which is not detailed in the guidance.
- 1.2 Following approval of the Terms of Reference by the Adjourned Annual Council, a proposed work plan was approved by the Audit and Governance Committee on 15 September 2021, to ensure that through the delivery of the work plan all of the responsibilities of the Committee in the proposed Terms of Reference would be discharged during the municipal year.
- 1.3 The Work Programme for each Municipal Year is an important element in planning the year ahead as being closely aligned with the Terms of Reference, it ensures that the Committee has a structured, consistent approach to fulfilling its responsibilities within the Terms of Reference and helps to ensure the effectiveness of the Audit and Governance Committee. It is also important to note that a degree of flexibility is applied in order that any ad hoc / urgent reports may be considered by the Committee as and when required.

2. Work Programme 2022-2023

- 2.1 It is good practice for a Work Programme to be presented to the Audit and Governance Committee before the start of the financial year.
- 2.2 Appendix 2 to the report sets out the proposed Work Programme of reports to be considered by the Audit and Governance Committee in the 2022-2023 municipal year:
- 2.3 As indicated in the Work Programme, an annual report on the Committee's activities from the previous year will be presented to the Audit and Governance Committee in September 2022.