

**Update on Reports listed in the Audit and Governance Work Programme for consideration by
Audit and Governance Committee held on 22 June 2022**

	Report Title	Inclusion Rationale	Details	Comments/ Reason for delay
	Governance Reports			
(1)	Review effectiveness of the Audit and Corporate Governance Committee – complete Self-Assessment	Good practice	Delayed until March 2023	<p>This will be a high-level review incorporating the key principles set out in CIPFA’s Position Statement and this publication (Practical Guidance for Local Authorities and Police, CIPFA, 2018). Where an audit committee has a high degree of performance against the good practice principles, then it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee. A regular self-assessment can be used to support the planning of the audit committee work programme and training plans. It can also inform the annual report.</p> <p>Delay of submission until the end of the 2022-23 municipal year will facilitate a comprehensive review and self-assessment process by the Committee.</p>
(2)	Review Audit and Governance Committee Training Requirements	Good practice	Delayed until March 2023	<p>To enable the current training programme to run for a full municipal year following approval on 16 March 2022. The training programme for future years will also be informed by and closely tie-in with the self-assessment process referred to in (1) above.</p>

	Report Title	Inclusion Rationale	Details	Comments/ Reason for delay
	Internal Audit Reports			
(3)	Performance update on Risk and Audit Team including: <ul style="list-style-type: none"> • Audit Team • Health and Safety • Counter Fraud • Insurance and other risk areas such as Business Continuity 	Terms of Reference	Report submitted and approved	Quarterly update provided to Members
(4)	Annual Opinion of the Chief Internal Auditor including: <ul style="list-style-type: none"> • review of impairment on independence and objectivity • QAIP • Assessment against PSIAS and LGAN 	Terms of Reference	Report submitted and approved	Quarterly update provided to Members
	Risk Management Reports			
(5)	Review of the Quarterly Corporate Risk Register	Terms of Reference	Report submitted and approved	Quarterly update provided to Members
(6)	Provide a regular report on health and safety	Terms of Reference	Submitted and approved	Quarterly update – incorporated in the Audit and Risk Performance Update report

	Report Title	Inclusion Rationale	Details	Comments/ Reason for delay
	Monitor Role			
(7)	Reporting of the anti- fraud, bribery and corruption strategy	Terms of Reference	Submitted and approved	Quarterly update – incorporated in the Audit and Risk Performance Update report
(8)	Review of CIPFA Financial Management Code	Good Practice	Submitted and approved	
(9)	Assurance Framework report	Good Practice	Submitted and approved	Additional ad hoc report not currently listed on the Work Programme
	Accounts, Financial Statements & Treasury Management reports			
(10)	External Auditor Annual Audit Letter	Terms of Reference	Delayed	Awaiting report from Ernst and Young (EY) External Auditors
(11)	External Auditor Annual Report re: Grant Work	Terms of Reference	Delayed	Awaiting report from Ernst and Young (EY) External Auditors
(12)	Treasury Management In-Year Position	Terms of Reference	Submitted and approved	
	Ad hoc Reports (not on Work Programme)			
(13)	Constitutional Amendment – Cabinet Agendas		Recommendations not approved	
(14)	Constitutional Amendments		Considered and referred to Council for approval	