

Report to:	Audit and Governance Committee	Date of Meeting:	Wednesday 20 March 2024
Subject:	Audit and Governance Committee Work Programme 2024-2025		
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 2024-2025 municipal year.

Recommendation(s):

The Committee is requested to approve the Audit and Governance Committee Work Programme for 2024-2025 set out in Appendix 2 to the report.

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 equality implications.								
Impact on Children and Young People: No								
Climate Emergency Implications: The recommendations within this report will <table border="1"><tr><td>Have a positive impact</td><td>No</td></tr><tr><td>Have a neutral impact</td><td>Yes</td></tr><tr><td>Have a negative impact</td><td>No</td></tr><tr><td>The Author has undertaken the Climate Emergency training for report authors</td><td>Yes</td></tr></table> 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.	Have a positive impact	No	Have a neutral impact	Yes	Have a negative impact	No	The Author has undertaken the Climate Emergency training for report authors	Yes
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Have a neutral impact	Yes							
Have a negative impact	No							
The Author has undertaken the Climate Emergency training for report authors	Yes							

Contribution to the Council's Core Purpose:

Protect the most vulnerable: None directly relating to this report
Facilitate confident and resilient communities: None directly relating to this report

Commission, broker and provide core services:
None directly relating to this report
Place – leadership and influencer:
None directly relating to this report
Drivers of change and reform:
None directly relating to this report
Facilitate sustainable economic prosperity:
None directly relating to this report
Greater income for social investment:
None directly relating to this report
Cleaner Greener:
None directly relating to this report

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services (FD7607/24) and the Chief Legal and Democratic Officer (LD5707/24) 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.

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Appendices:

The following appendices are attached to this report:

- Appendix 1 – Audit and Governance Terms of Reference
- Appendix 2 – Audit and Governance Committee Work Plan 2023-24

Background Papers:

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

<http://smbc-modgov-03/ecCatDisplay.aspx?sch=doc&cat=14000&path=0>

1. Introduction / 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. (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. Sefton Council's Audit and Governance Committee's Terms of Reference (shown at Appendix 1 to the report) were enhanced to reflect the Committee's Governance role which is not detailed in the guidance.
- 1.2 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 2024-2025

- 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 2025-2025 municipal year.
- 2.3 As indicated in the Work Programme, ongoing update reports on the Committee's adherence to the Audit and Committee Work Programme and provision of any ad hoc reports not included in the Work Programme are provided to each quarterly meeting of the Audit and Governance Committee, thereby enabling the Audit and Governance Committee to monitor the ongoing work of the Committee.