

Update on Reports listed in the Audit and Governance Work Programme for consideration by Audit and Governance Committee held on 20 March 2024

	Report Title	Inclusion Rationale	Details	Comments and/or reason for delay
	Governance Reports			
(1)	Review of effectiveness of the Audit and Governance Committee – Complete Self-Assessment	Good Practice	Submitted and Noted	
(2)	Review of the Audit and Governance Committee’s Training Requirements	Good practice	Submitted and Noted	
(3)	Review and approve Annual Work Plan for the Audit and Governance Committee	Good practice	Submitted and Approved	
(4)	Work Programme Quarterly Update Report	Good practice	Submitted and Noted	
(5)	Code of Corporate Governance	Recommended by A&G	N/A	N/A
	Internal Audit Reports			
(6)	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	Submitted and Approved	Quarterly update provided to Members

(7)	Approval of the Annual Internal Audit Plan and Review of the Internal Audit Charter	Terms of Reference	Submitted and Approved	
	Risk Management Reports			
(8)	Review of the Quarterly Corporate Risk Register	Terms of Reference	Submitted and Noted	Quarterly update provided to Members
(9)	Regular report on health and safety (included in Quarterly Corporate Risk Register Report)			
	Monitor Role			
(10)	Reporting of the anti- fraud, bribery and corruption strategy (included in Risk and Audit Service Performance Report)	Terms of Reference	Submitted and approved	
(11)	Review of Whistleblowing Policy	Terms of Reference	Submitted and approved	
(12)	Provide an annual report on the Council's Anti-Money Laundering Policy	Terms of Reference	Deferred	Deferred
	Accounts, Financial Statements & Treasury Management Reports			
(13)	Treasury Management In-Year Position	Terms of Reference		
	Ad hoc Reports (not on Work Programme)			
	ICT Acceptable Usage Policy		Submitted and approved	
	Sefton Assurance Map		Submitted and noted	
	Grant Thornton External Audit Progress Report and Sector Update - February 2024		Submitted and noted	
	Review of Terms of Reference	Good Practice	Submitted and noted	

	Guidance for Council Appointed Directors		Submitted and approved	
	Unrecoverable Debts over £10,000		Submitted and approved	
	Write-off of irrecoverable retail-related arrears with balances over £10,000		Submitted and approved	