

Audit and Governance Committee Constitution		Report	January 2024	March 2024	June 2024	July 2024	September 2024	October 2024	January 2025	March 2025	June 2025
3.5.10	Internal Audit	Internal Audit									
a	To consider the Head of Internal Audit’s annual report and opinion, and a summary of internal Audit activity (actual and proposed) and the level of assurance it can give over the Council’s corporate governance arrangements.	Internal Audit Plan and Internal Audit Charter Progress Report on Internal Audit Plan (see part b for timing) Internal Audit Annual Report and Opinion		Internal Audit Plan and Charter	Annual Report and Opinion					Internal Audit - Planning Approach and Charter	Internal Audit - Progress Report (including update on audit actions)
b	To consider summaries of specific Internal Audit reports and the main issues arising and seek assurance that action has been taken where necessary.	Progress Report on Internal Audit Plan	Progress Report	Progress Report	Internal Audit Progress Report	Internal Audit - Progress Report (including update on audit actions)		Internal Audit – Progress Report (including update on audit actions)		Internal Audit - Annual Report and Opinion	
c	To consider reports dealing with the management and performance of the providers of Internal Audit Services.										
d	To consider a report from Internal Audit on agreed recommendations not implemented within a reasonable timescale.	Update on Audit Recommendations Report									
e	To be able to call senior officers and appropriate members to account for relevant issues within the remit of the Committee.	No specific activity required as part of normal questioning activity									
f	The Committee will not receive detailed information on investigations relating to individuals. The general governance principles and control issues may be discussed, in confidential session if applicable, at an appropriate time, to protect the identity of individuals and so as not to prejudice any action being taken by the Council.	Progress report on internal audit plan (see part b for timing)									
3.5.11	External Audit	External Audit									
a	Review and agree the External Auditors annual plan, including the annual audit fee and annual letter and receive regular update reports on progress.	External Audit Annual Plan Annual Audit Fee Letter External Audit Progress Update External Audit Findings Report External Auditor’s Annual Report Update on Audit Recommendations Report	2022/23 External Auditors Annual Report (VFM findings)				External Audit Progress Report	1) External Audit Findings Report 2) External Audit – Auditor’s Annual Report 2023/24		External Audit - Audit Plan 2024/25	External Auditor’s Draft Plan (including indicative fee)
b	To consider specific reports from the External Auditor.	External Audit Progress Update	External Audit Progress Report and Sector Update	External Audit Plan /Progress Report							
c	To meet privately with the External Auditor once a year if required.	Not required to be scheduled on work programme									
d	To comment on the scope and depth of external audit work and to ensure it gives value for money.	No specific activity required as part of normal questioning activity									
e	To recommend appointment of the council’s local (external) auditor.										
f	Ensure that there are effective relationships between external and internal audit that the value of the combined internal and external audit process is maximised.	No specific activity required as part of normal questioning activity. External Audit can place limited reliance on Internal Audit Work.									
3.5.12	Governance										
a	To maintain an overview of the council’s Constitution, conduct a biennial review and recommend any changes to council other than changes to the contract procedure rules, finance procedure rules which have been delegated to the committee for adoption.	Accounting Policy Update Contract and Finance Procedure Rules Proposed Changes to the Constitution	Contract and Financial Procedure Rules Update (if required)	Accounting Policy Update (if required)						Contract and Financial Procedure Rules Update	Accounting Policy Update (if required)
b	To monitor the effective development and operation of risk management and corporate governance in the council.	Work Programme Corporate Risk Register	Work Programme	Work Programme Risk Registers Approach to Strategic Risk Management Update	Work Programme Dates of Future Meetings Draft Annual Report of the Audit & Governance Committee Appointment to Standards Panel	Work Programme	Work Programme Corporate Risk Registers	Work Programme Annual review of the Council’s use of the Regulation of Investigatory Powers Act 2000 (RIPA).	Work Programme Update to Risk Management Arrangements and Corporate Risk Registers	Work Programme	Work Programme Risk Registers Dates of future meetings / work programme Draft Annual Report of the Audit & Governance Committee
c	To maintain an overview and agree changes to the council policies on whistleblowing and the ‘Anti-fraud and corruption strategy’.	Whistleblowing Policy Anti-Fraud, Bribery and Corruption Strategy	Annual Fraud Report					Whistleblowing Policy	Annual Fraud Report		
d	To oversee the production of the authority’s Statement on Internal Control and to recommend its adoption.	Statement of Accounts				2023/24 Draft Statement of accounts					2023/24 Draft Statement of accounts
e	To annually conduct a review of the effectiveness of the council’s governance process and system of internal control which will inform the Annual Governance statement.	Annual Governance Statement				Draft Annual Governance Statement		Final Annual Governance Statement		Governance Statement Progress Report on Actions	Draft Annual Governance Statement



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f	The council's arrangements for corporate governance and agreeing necessary actions to ensure compliance.	Annual Governance Statement Progress Report									
g	To annually review the council's information governance requirements.	Annual Review of Information Access / Governance					Annual Review of Information Access / Governance				
h	To agree the annual governance statement (which includes an annual review of the effectiveness of partnership arrangements together with monitoring officer, s151 officer, caldicott guardian and equality and compliance manager reviews).	Annual Governance Statement Annual Governance Statement Progress Report									
i	To adopt an audit and governance code.										
j	To undertake community governance reviews and to make recommendations to Council.	On an ad hoc basis only									
3.5.13	Waste Contract										
a	To review, in conjunction with external advisers advising the council as lender, the risks being borne as a result of the funding provided by the council to Mercia Waste Management Ltd and consider whether the risks being borne by the council, as lender, are reasonable and appropriate having regard to the risks typically assumed by long term senior funders to waste projects in the United Kingdom and best banking practice.	Energy from Waste Loan Update						Energy from Waste Loan Update			
b	To monitor the administration of the loan to the waste project in line with best banking practice having regard to any such external advice, including the terms of any waivers or amendments which may be required or are desirable.	Energy from Waste Loan Update						Energy from Waste Loan Update			
c	Consider what steps should be taken to protect the interests of the council as lender in the event of a default or breach of covenant by Mercia Waste Management Ltd, and make recommendations as appropriate to Council, the council's statutory officers or cabinet as appropriate to ensure the appropriate enforcement of security and litigation in relation to the loan to Mercia Waste Management Ltd	Energy from Waste Loan Update						Energy from Waste Loan Update			
d	Consider and recommend appropriate courses of action to protect the position of the council as lender to the waste project: (i) make recommendation as appropriate to Council with regards to its budget and policy framework and the loan to the waste project (ii) generally to take such other steps in relation to the loan within the scope of these terms of reference as the committee considers to be appropriate.	Energy from Waste Loan Update						Energy from Waste Loan Update			
3.5.14	Code of Conduct: To promote and maintain high standards of conduct by members and co-opted members of the Council										
a	To support Town and Parish Councils within the county to promote and maintain high standards of conduct by members and co-opted members of the Council.	Annual Code of Conduct Report					Code of Conduct for Councillors – 2023/24				
b	To recommend to Council the adoption of a code dealing with the conduct that is expected of members and co-opted members of the Council.										
c	To keep the code of conduct under review and recommend changes/replacement to Council as appropriate.		Code of Conduct for Councillors - 6 monthly update						Code of Conduct for Councillors - 6 monthly update		
d	To publicise the adoption, revision or replacement of the Council's Code of Conduct.										
e	To oversee the process for the recruitment of the Independent Persons and make recommendations to Council for their appointment.	Recruitment done on an as required basis									
f	To annually review overall figures and trends from code of conduct complaints which will include number of upheld complaints by reference to individual councillors within unitary, town and parish councils and when a code of conduct complaint has been upheld by the Monitoring Officer or by the Standards Panel, after the option of any appeal has been concluded, promptly to publish the name of the councillor, the council, the nature of the breach and any recommendation or sanction applied.	Annual Code of Conduct Report									
g	To grant dispensations under Section 33 (2)(b)(d) and (c) Localism Act 2011 or any subsequent amendment.	On an ad hoc basis only									
h	To hear appeals in relation to dispensations granted under section 33 (2)(a) and (c) Localism Act 2011 by the monitoring officer.	On an ad hoc basis only									
3.5.15	Accounts										
	To review and approve the Statement of Accounts, external auditor's opinion and reports on them and monitor management action in response to the issues raised by external audit.	Statement of Accounts External Auditor Report						Final Statement of Accounts			