

**Report to:** Governance and Audit Committee

**Date:** 22 March 2023

**Subject:** **Governance and Audit Committee Forward Plan**

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Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## 1. Purpose of this report

- 1.1. To allow members to comment on and agree the forward plan for 23/24 and to identify any areas for inclusion following the outputs from the workshop session held after the Governance and Audit Committee (GAC) on the 12 January 2023.

## 2. Information

### Background

- 2.1 Members attended a workshop after the January GAC meeting to undertake a self assessment of audit committee effectiveness. The workshop used the newly published and updated CIPFA guidance and position statement on 'Evaluating the impact and effectiveness of the audit committee'. This workshop identified a number of areas that were felt to be working well and a number that would potentially benefit from additional focus and inclusion on the GAC Forward Plan for 23/24.

### Workshop Outputs

- 2.2 The following were felt to be areas of strength: independent chair very important, questions are asked and dealt with respectfully, risk reporting that was working well (but keeping that under review and possibly potential to align

the risk registers with the different committees), good relationships between members/officers, good coverage of internal audit work (but potentially at the expense of some more governance focused feedback).

- 2.3 Some areas for focus and potential development were identified as follows: possibility of undertaking a skills audit, potential to recruit additional independent members to aid with continuity and skills, future training, further feedback on vfm from external audit, potentially a risk register for this committee, potential for benchmarking, comparability and sharing good practice with other MCAs, development of and sharing an assurance/accountability framework, greater understanding of the different directorates and their work and possibly development of reporting dashboards.

#### Proposed Areas for Inclusion on the Forward Plan

- 2.4 It was suggested that the Committee undertake:
- 1) a deep dive on the Code of Corporate Governance
  - 2) review development of the assurance/accountability framework
  - 3) undertake a deep dive on matters relating to specific delivery on significant projects/programmes.

Future items also to potentially include counter fraud/Anti Money Laundering and whistleblowing particularly to understand any potential themes/issues and vfm from external audit.

### **3. Tackling the Climate Emergency Implications**

- 3.1 There are no climate emergency implications directly arising from this report.

### **4. Inclusive Growth Implications**

- 4.1 There are no inclusive growth implications directly arising from this report.

### **5. Equality and Diversity Implications**

- 5.1 There are no equality and diversity implications directly arising from this report.

### **6. Financial Implications**

- 6.1 There are no financial implications directly arising from this report.

### **7. Legal Implications**

- 7.1 There are no legal implications directly arising from this report.

### **8. Staffing Implications**

- 8.1 There are no staffing implications directly arising from this report.

**9. External Consultees**

9.1 No external consultations have been undertaken.

**10. Recommendations**

10.1 That the Committee consider and agree a timetable for items to be added to the forward plan.

**11. Background Documents**

This report makes reference to CIPFA's Audit Committees Practical Guidance for Local Authorities and Police 2022.

**12. Appendices**

Appendix1 – Current Forward Plan for 22/23.