

## GOVERNANCE AND AUDIT COMMITTEE

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| <b>Date of Meeting</b> | Wednesday, 25 <sup>th</sup> January 2023     |
| <b>Report Subject</b>  | Forward Work Programme                       |
| <b>Report Author</b>   | Internal Audit, Performance and Risk Manager |
| <b>Category</b>        | Advisory                                     |

### EXECUTIVE SUMMARY

The Governance and Audit Committee presents an opportunity for Members to determine the Forward Work Programme of the Committee of which they are Members. By reviewing and prioritising the Forward Work Programme, Members are able to ensure it is Member-led and includes the right issues. A copy of the Forward Work Programme is attached at Appendix A for Members' consideration which has been updated following the last meeting.

The Committee is asked to consider, and amend where necessary, the Forward Work Programme for Governance and Audit Committee.

### RECOMMENDATION

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| 1 | That the Committee considers the draft Forward Work Programme and approve/amend as necessary.   |
| 2 | That the Internal Audit, Performance and Risk Manager, in consultation with the Chair and Vice-Chair of the Committee, be authorised to vary the Forward Work Programme between meetings, as the need arises. |

### REPORT DETAILS

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| <b>1.00</b> | <b>EXPLAINING THE FORWARD WORK PROGRAMME</b>  |
| 1.01        | Items feed into a Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six months or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, County Council or Chief Officers. |

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| 1.02 | <p>In identifying topics for future consideration, it is useful for a 'test of significance' to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> <li>1. Will the review contribute to the Council's priorities and/or objectives?</li> <li>2. Is it an area of major change or risk?</li> <li>3. Are there issues of concern in governance, risk management or internal control?</li> <li>4. Is it relevant to the financial statements or financial affairs of the Council?</li> <li>5. Is there new government guidance or legislation?</li> <li>6. Is it prompted by the work carried out by Regulators/Internal Audit?</li> </ol> |
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| 1.03 | <p>Following the Committee meeting in November there has been a need to undertake agenda management due to the number of reports due in January and March. This has been consulted with the Chair and Vice Chair of the Committee. The movement within the forward work programme is listed below.</p> |  |                      |                        |
|      | <b>Report</b>  | <b>Reason for Movement</b>   | <b>Original Date</b> | <b>New Report Date</b> |
|      | Governance and Audit Committee Self-Assessment   | To manage agenda - The committee has already met to assess their effectiveness. This report was to bring this together and summarise the outcomes. | January 2023         | March 2023             |
|      | Annual Governance Statement Mid-Year Update  | To manage agenda - This is an update report  | January 2023         | March 2023             |
|      | Corporate Self-Assessment  | To manage agenda and to allow this to be presented at Cabinet first.   | January 2023         | March 2023             |
|      | Risk Management Update   | To manage agenda - Due to the reduction in technical resources this report has been moved back to March 2023                                       | Jan 2023             | March 2023             |
|      | Internal Audit Charter   | To manage agenda - Very little changes made.   | Jan 2023             | June 2023              |
|      | Public Sector Internal Audit Standards Compliance  | Annual internal review due for 22/23 however external review already undertaken and reported to committee for 22/23                                | March 2023           | March 2024             |
|      | Cyber Security Update  | At the request of Audit Wales to present to Governance and Audit Committee in a closed private session   | N/A                  | June 2023              |

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| <b>2.00</b> | <b>RESOURCE IMPLICATIONS</b>     |
| 2.01        | None as a result of this report. |

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| <b>3.00</b> | <b>CONSULTATIONS REQUIRED / CARRIED OUT</b>          |
| 3.01        | Publication of this report constitutes consultation. |

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| <b>4.00</b> | <b>RISK MANAGEMENT</b>           |
| 4.01        | None as a result of this report. |

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| <b>5.00</b> | <b>APPENDICES</b>                          |
| 5.01        | Appendix A - Draft Forward Work Programme. |

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| <b>6.00</b> | <b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>   |
| 6.01        | <p>None.</p> <p><b>Contact Officer:</b> Lisa Brownbill<br/>Internal Audit, Performance and Risk Manager</p> <p><b>Telephone:</b> 01352 702231</p> <p><b>E-mail:</b> <a href="mailto:lisa.brownbill@flintshire.gov.uk">lisa.brownbill@flintshire.gov.uk</a></p> |

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| <b>7.00</b> | <b>GLOSSARY OF TERMS</b>  |
| 7.01        | <p><b>Governance</b> - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p><b>Risk Management</b> - The process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p><b>Internal Control</b> - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p> <p><b>Financial Management</b> - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p> <p><b>Audit Wales</b> - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know</p> |

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|  | whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes. |
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