

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

12 NOVEMBER 2020

### REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

#### UPDATED FORWARD WORK PROGRAMME 2020-21

#### 1 Purpose of report

- 1.1 The purpose of this report is to seek approval for the proposed Updated Forward Work Programme for 2020-21.

#### 2 Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- Smarter use of resources – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help deliver the Council's well-being objectives.

#### 3 Background

- 3.1 Council approved the renaming of the Audit Committee to the Governance and Audit Committee at its Annual General Meeting on 30th September 2020, and approved an amendment to its terms of reference to reflect that change. The core functions of an effective Governance and Audit Committee include the responsibility to:
- Consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and corruption arrangements.
  - Seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
  - Be satisfied that the Council's assurance statements properly reflect the risk environment and any actions required to improve it.
  - Oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
  - Review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
  - Receive the annual report of the Head of Audit.
  - Consider the reports of external audit and inspection agencies, where applicable.
  - Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
  - Review and approve the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.

3.2 Effective Governance and Audit Committees help to raise the profile of internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

#### **4 Current situation / proposal**

4.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Updated Forward Work Programme for 2020-21 is attached at Appendix A.

4.2 Shown below are the items scheduled to be presented at the Committee's next meeting on 28th January 2021. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

<b>Proposed Agenda Items – 28th January 2021</b>	
1	Audit Committee Action Record
2	Audit Wales Audit Committee Update
3	Corporate Risk Assessment 2021-22
4	Treasury Management Strategy 2021-22
5	Internal Audit Progress Report April 2020 to December 2020
6	Audit Committee Self-Assessment
7	Audit Committee Terms of Reference
8	Updated Forward Work Programme 2021-22

#### **5 Effect upon policy framework & procedure rules**

5.1 There is no impact on the Policy framework and Procedure rules.

#### **6 Equality Impact Assessment**

6.1 There are no equality implications arising from this report.

#### **7 Well-being of Future Generations (Wales) Act 2015 implications**

7.1 The wellbeing goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of wellbeing goals/objectives as a result of this report.

#### **8 Financial implications**

8.1 There are no financial implications arising from this report.

#### **9 Recommendation**

9.1 That the Committee consider and approve the proposed Updated Forward Work Programme for 2020-21.

**Gill Lewis**  
**Interim Chief Officer – Finance, Performance and Change**  
**November 2020**

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**Background Documents:** None

**APPENDIX A**

**GOVERNANCE AND AUDIT COMMITTEE**

**PROPOSED SCHEDULE OF MEETINGS AND FORWARD WORK PROGRAMME**

<b>PROVISIONAL DATE OF MEETING</b>	<b>FORWARD WORK PROGRAMME</b>	<b>OFFICER RESPONSIBLE</b>
<b>2021</b>		
<b>28th January</b>	Governance and Audit Committee Action Record	Democratic Services Manager
	Audit Wales Governance and Audit Committee Update	Chief Officer – Finance, Performance and Change / Audit Wales
	Corporate Risk Assessment 2021-22	Chief Officer – Finance, Performance and Change
	Treasury Management Strategy 2021-22	Chief Officer – Finance, Performance and Change
	Internal Audit Progress Report April 2020 to December 2020	Head of Internal Audit
	Governance and Audit Committee Self-Assessment	Head of Internal Audit
	Governance and Audit Committee Terms of Reference	Head of Internal Audit
	Updated Forward Work Programme 2021-22	Chief Officer – Finance, Performance and Change
<b>22nd April</b>	Governance and Audit Committee Action Record	Democratic Services Manager
	Audit Wales Governance and Audit Committee Update	Chief Officer – Finance, Performance and Change / Audit Wales
	External Audit Annual Audit Plan 2021	Chief Officer – Finance, Performance and Change / Audit Wales
	Internal Audit – Final Outturn Report	Head of Internal Audit
	Internal Audit Strategy and Risk Based Audit Plan April 2021 to March 2022	Head of Internal Audit
	Regional Internal Audit Shared Service Charter 2021-22	Head of Internal Audit
	Proposed Forward Work Programme 2021-22	Chief Officer – Finance, Performance and Change