

East Herts Council Report

Audit and Governance Committee

Date of Meeting: 10 February 2021

Report by: Chairman of Audit and Governance Committee

Report title: Audit and Governance Committee - Draft Work Programme 2020/21

Ward(s) affected: All

Summary

- To invite Members to review and determine the future work programme of Audit and Governance Committee and any proposed amendments to the ongoing Work Programme.

RECOMMENDATIONS FOR AUDIT AND GOVERNANCE COMMITTEE, that:

- (a) the main agenda items for the next meeting be agreed;**
- (b) the proposed consolidated work programme, at Appendix A, in relation to Audit and Governance matters, be agreed.**

1.0 Proposal(s)

- 1.1 Items previously required, identified or suggested for the work programme are set out in **Appendix A**. The Appendix is now presented as a consolidated report to include those issues for consideration by Overview and Scrutiny Committee. It was felt that consolidating the work of both Committees in one report would give Members of both committees a better perspective from the viewpoint of scrutiny.

2.0 Background

- 2.1 The draft agenda for the next Audit and Governance Committee is shown in **Appendix A**. Members are asked to confirm that these are the key items they wish to consider.
- 2.2 Whilst the timing of some items shown may have to change depending on availability of essential data (eg. from central government), etc members are asked to consider the future programme and add, remove or move items as they see fit.
- 2.3 As Members will be aware, meetings of the Co-Ordination of Work Programme meetings are held quarterly with the Leader, Deputy Leader and the Chairman and Vice Chairman of both Audit and Governance and Overview and Scrutiny Committees in an effort to better plan, the work of both Committees and consider Key Decisions to be taken by the Executive on the Forward Plan over a three month basis.
- 2.4 Members will be aware that there was a Scrutiny Workshop on 3 December 2020 presented by Ian Parry from the Centre for Governance and Scrutiny (CfGS) to both Members of Audit and Governance and Overview and Scrutiny Committees. This provided Members with an opportunity to consider their final report and ask questions. One particular thread running through the report, and which formed part of the recommendations, was the need to hold the Executive, and not officers, to account for the decisions it makes, focusing on strategic issues rather than having items merely for discussion. This, they said, should mean fewer, if any reports presented by Officers.
- 2.5 The CfGS emphasised that early intervention and becoming closely aligned to what the Executive was doing played an important role in ensuring a strategic approach to Scrutiny including the need to be the “voice of the public”. The importance of the Forward Plan, containing key decisions to be taken by the Executive over a three month period, was stressed, and that early intervention and

challenge was the key to good scrutiny. Mr Parry explained that it was important to understand the “journey” of the decision and that if this was started early, it placed Scrutiny Members in a better decision to question and challenge, the aim being to improve the provision of services and make savings.

- 2.6 Mr Parry (CfGS) suggested that Executive Members should be invited to attend meetings (of O&S) to answer questions about policies and strategy, not just about performance, guided by both past and future decisions.
- 2.7 The Scrutiny Officer will be discussing with key officers how best to take the CfGS’s recommendations forward.
- 2.8 With the agreement of both Chairman, Members will note that there will be a joint meeting of Overview and Scrutiny and Audit and Governance Committees on 10 February 2021 to consider one item, the Budget 2021/22 and MTFP 2021-24. At the conclusion of the Joint Meeting, there will be the usual meeting of Audit and Governance Committee to consider items on the normal work programme.

3.0 Reason(s)

- 3.1 While Audit and Governance is not a Scrutiny Committee, it has a specific role of monitoring the budget and oversees a range of information such as inspection reports and action plan monitoring. It approves the Council’s Statement of Accounts and is also the Council’s Audit Committee and carries out Treasury Management functions. As a result, the work programme helps provide structure and identifies a clear reporting timeframe for those reports.

4.0 Options

- 4.1 Members have the option to include or exclude any items on the proposed work programme, however, officers recommend

approval of the listed items as consideration will fulfil the council's audit functions and the items reflect the issues previously raised by members. It is worth noting that this is a draft work programme which is continually reviewed and will evolve as the work programme develops triggered by external and internal influences.

5.0 Risks

5.1 If the Audit and Governance Committee chose not to consider the various audit and financial reports in the proposed work programme, subject to the Legal observations made later in this report, the council could potentially be at risk of not identifying potential issues and risks to the authority and thus taking mitigating actions.

6.0 Implications/Consultations

6.1 Information on any corporate issues and consultation associated with this report can be found within the body of this report.

Community Safety

No

Data Protection

No

Equalities

No

Environmental Sustainability

No

Financial

None applicable to this report apart from the benefits, as discussed above, of member oversight of the council's key financial practices

and policies.

Health and Safety

No

Human Resources

No

Human Rights

No

Legal

None applicable to this report but Audit and Governance is required to receive and consider reports and agree such reports as required by statute. These include for example, the Treasury Management Statement and Statement of Accounts.

Specific Wards – All wards

7.0 Background papers, appendices and other relevant material

Appendix A

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