



Audit and Governance Committee

A meeting of the Audit and Governance Committee will be held at the Jeffrey Room, The Guildhall, Northampton on Wednesday 1 March 2023 at 6.00 pm

Agenda

1.	Apologies for Absence and Notification of Substitute Members
2.	Declarations of Interest Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.
3.	Minutes (Pages 5 - 10) To confirm the Minutes of the meeting of the Committee held on 25 th January 2023.
4.	Chair's Announcements To receive communications from the Chair.
5.	Urgent Business The Chair to advise whether they have agreed to any items of urgent business being admitted to the agenda.
6.	Internal Audit Progress report (Pages 11 - 14)
7.	External Audit Progress report - Grant Thornton
8.	External Audit Progress report - EY

9.	Budget setting update
10.	Risk progress update (Pages 15 - 24)
11.	Work Programme (Pages 25 - 28) To review and note the Committee Work Programme.
12.	<p>Exclusion of the Press and Public (Pages 29 - 30)</p> <p>The following report(s) contain exempt information as defined in the following paragraph(s) of Part 1, Schedule 12A of Local Government Act 1972.</p> <p>Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information). connection with the prevention, investigation or prosecution of crime.</p> <p>Members are reminded that whilst the following item(s) have been marked as exempt, it is for the meeting to decide whether or not to consider each of them in private or in public. In making the decision, members should balance the interests of individuals or the Council itself in having access to the information. In considering their discretion members should also be mindful of the advice of Council Officers.</p> <p>Should Members decide not to make a decision in public, they are recommended to resolve as follows:</p> <p>“That under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following item(s) of business on the grounds that, if the public and press were present, it would be likely that exempt information falling under the provisions of Schedule 12A, Part I, Paragraph(s) 3 would be disclosed to them, and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”</p>
13.	Private Minutes of the Audit & Governance Committee held on 25th January 2023 (Pages 31 - 34)
14.	Exempt Appendices to Internal Audit Update report (Pages 35 - 40)

Audit and Governance Committee Members:

Councillor Cecile Irving-Swift (Chair)

Councillor Charles Manners (Vice-Chair)

Councillor Jamal Alwahabi

Councillor John Shephard

Councillor Rosie Humphreys

Councillor Stephen Clarke

Councillor Jake Roberts

Councillor Danielle Stone

Councillor Alan Chantler

Information about this Agenda

Apologies for Absence

Apologies for absence and the appointment of substitute Members should be notified to democraticservices@westnorthants.gov.uk prior to the start of the meeting.

Declarations of Interest

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item

Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates

Members are reminded that any member who is two months in arrears with Council Tax must declare that fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

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Queries Regarding this Agenda

If you have any queries about this agenda please contact Sofia Neal-Gonzalez, Democratic Services via the following:

Tel:

Email: democraticservices@westnorthants.gov.uk

Or by writing to:

West Northamptonshire Council
One Angel Square
Angel Street
Northampton
NN1 1ED



Audit and Governance Committee

Minutes of a meeting of the Audit and Governance Committee held at The Jeffrey Room, The Guildhall, Northampton on Wednesday 25 January 2023 at 6.00 pm.

Present:

Councillor Cecile Irving-Swift (Chair)
Councillor Charles Manners (Vice-Chair)
Councillor Jamal Alwahabi
Councillor John Shephard
Councillor Rosie Humphreys
Councillor Stephen Clarke
Councillor Danielle Stone
Councillor Alan Chantler
Councillor Mark Hughes

Substitute Members:

Councillor Hughes (for Councillor Roberts)

Also Present:

Councillor Mike Hallam, Cabinet Member for HR & Corporate Services

Apologies for Absence:

Councillor Jake Roberts

Officers:

Martin Henry, Executive Director Finance
Jen Morris, Head of Audit and Risk
Jo Bonham, Governance and Risk Manager
Fiona Coates, Pension Services Financial Manager
Ciaran McLaughlin, Grant Thornton (GT)
Cath Whitehead, Director of Legal & Democratic
Sarah Hall, Deputy Director of Law and Governance
Chris Wales, Chief Information Officer
Mark Rutter, Ernst & Young (EY) - Remote

97. **Declarations of Interest**

None advised.

98. **Minutes**

With reference to the Internal Audit Update, the Chair noted that the Chief Internal Auditor would refer any issues back to Committee where it was deemed necessary.

RESOLVED:

That the Minutes of the Audit and Governance Committee held on 16th November 2022 be approved and signed as a correct record.

99. **Chair's Announcements**

The Chair had recently attended a two day course on effective Audit Committees and would be happy to discuss the content with members should they so wish.

100. **Urgent Business**

None advised

101. **Regulation of Investigatory Powers Act 2000 (RIPA)**

Sarah Hall, Deputy Director of Law and Governance presented the report on the Regulation of Investigatory Powers Act 2000 (RIPA). It was mandatory for a local authority to have a RIPA policy in place.

A local authority could only make use of Directed Surveillance and could only do so where the offence being investigated carried a custodial sentence of six months.

Approval must also be obtained from the magistrate's court.

During 2022, no covert surveillance regulated by RIPA had been undertaken by Council Officers.

The Council underwent an inspection in May 2022 from the IPCO (Investigatory Powers Commissioner's Office). The findings were positive with minor amendments suggested to the policy. Inspections take place every three years.

A total of 74 officers had received RIPA Refresher training, with a further 16 officers scheduled to attend training.

At the request of the Chair, it was agreed that a brief update be provided to each meeting of the Committee advising whether any action had been taken under the RIPA regulations.

In response to a question, the Deputy Director of Law and Governance advised that surveillance would likely be used in scenarios such as fly tipping or anti-social behaviour.

The recommendations submitted in the report were agreed.

RESOLVED:

The Audit and Governance Committee:

a) Endorsed the roles and responsibilities of the various Officers and of the Committee.

- b) Endorsed the training scheduled and undertaken.
- c) Approved receiving an annual report to ensure appropriate oversight of the Council's use of the RIPA provisions.
- d) Agreed to receive a brief update at each committee meeting detailing whether any action had been taken under the RIPA regulations.

102. **Pension Fund Annual Report and Statement of Accounts 2021-22**

Martin Henry, the Executive Director of Finance presented the Final Annual Report and Statement of Accounts of the Pension Fund for the 2021-22 financial year, which had already been considered by external audit and the Pensions Committee.

Ciaran McLaughlin of Grant Thornton outlined the report which was positive with very few issues raised. The Pensions team had provided good support during the audit process. The Pension Fund's opinion could not be finalised until the Council's audit had been concluded. Assurance letters would be issued to the appropriate parties.

Councillor Danielle Stone declared an interest as the recipient of the pension fund, being a former employee of Northants County Council.

In response to questions it was noted that the triennial actuarial review of the pension fund had commenced in April 2022 and the report would be submitted to the Pensions Committee. One joint pensions team covered both the Northamptonshire and Cambridgeshire schemes, which operated very well.

It was noted that investments often ran until 31st March and that it could then take up to six months for updated information be provided.

Councillors were reminded to submit their declarations of interest in a timely manner when requested in order that delays to the Statement of Accounts can be mitigated.

In response to questions it was noted that the increase in the fund's assets had been due to a number of investments performing better than expected.

Following questions regarding the ethical nature of investments, the Pension Services Financial Manager undertook to re-circulate the Pension Fund Responsible Investment Policy.

The recommendations contained within the report were put to the Committee and it was

RESOLVED:

That the Audit and Governance Committee:

- a) Approved the Statement of Accounts and notes the Annual Report of the Pension Fund for the 2021-22 financial year.
- b) Recommended the findings of external audit documented in the ISA260 are acted upon.

103. **Internal Audit Update**

Consideration was given to the report regarding the Internal Audit Update. Martin Henry, the Executive Director Finance advised the Committee that the report was a public document but the appendices were confidential in nature.

Jen Morris, Head of Audit and Risk updated the Committee on work delivered by the Internal Audit team. Good progress had been made on planned audits.

With regards to the Section 106 audit, the intention was for Internal Audit to be seen as a 'trusted friend'. The service was undergoing a period of transition and it was considered that the production of an interim report with recommended areas of improvements would be more beneficial. The Internal Audit team would continue to work closely with service managers. The Chair agreed that such an approach was more proactive and appropriate to improve service areas.

The Executive Director Finance advised that such interim reports were more advisory in nature and therefore would be internal documents only.

Jen Morris, Head of Audit and Risk advised that a discussion was ongoing in the audit sector as a whole regarding the best way to improve services. It was now considered that the most effective way to ensure good practices was for audit to be involved in the design of a service area, rather than involvement only at the end of the process.

The majority of legacy council audits had now been closed off. With regards to the audit actions on pages 166-7 of the report, the most concerning matter was where 'no management response' had been received in relation to overdue actions. Four of the six outstanding issues were within the same area and meetings had been held to progress matters.

The committee queried whether there were mitigating factors leading to the delays. The Head of Audit and Risk advised that in one of the cases, the issues had arisen from the implementation of a new system.

The Chair queried whether the committee should raise the issue of outstanding matters with the Chief Executive. It was agreed that such action was not appropriate at the moment.

The recommendations submitted in the report were agreed.

RESOLVED:

That the Audit and Governance Committee receive and endorse the progress update.

104. **External Audit Progress report (Grant Thornton)**

Ciaran McLaughlin of Grant Thornton updated the Committee on the progress of the external audit.

A draft annual report had been issued and was awaiting comments. No significant weaknesses had been identified.

The Chair thanked Officers involved in the audit.

In response to a question regarding Sixfields, the external auditor advised that the outcome of the Judicial Review was still awaited.

RESOLVED:

The Committee noted the verbal update

105. External Audit Progress report (EY)

Mark Rutter of EY updated the Committee on the progress of the external audits of the former county and borough councils.

With regards to the former county council, information was being awaited regarding Covid grants. It was noted that CIPFA had updated their guidance relating to Infrastructure Assets Appreciation

With regards to the former borough council, the audit testing had been completed and a list of adjustments and disclosures issued. It was hoped that the audit would be closed by the end of February.

RESOLVED:

That the Committee noted the verbal update

106. Annual Governance Statement 2021-22

Jen Morris, Head of Audit and Risk presented the Annual Governance Statement 2021-22 which formed part of the statutory accounts process.

The Chair advised that from next year onwards, the Chief Executive and Leader of the Council will attend the Committee to present and endorse the Annual Governance Statement.

Head of Audit and Risk advised that a Governance Strategy Group had been established to further develop the Council's wider governance assurance framework. The action plan at Annex A to the report was to be reviewed. The Committee agreed that the document should return to the next meeting of the committee so as not to delay the Statement of Accounts for 2021-22.

RESOLVED:

That:

- a) the Committee approve the Annual Governance Statement.
- b) Annex A is reviewed and submitted to the next meeting of the committee for consideration and approval.

107. Budget setting update

Martin Henry, Executive Director Finance advised that numerous briefings had been held for councillors regarding the budget. Consultation on the budget would close on 31st January 2023.

Managers had been made aware of budget robustness and the need for savings, and a summary of the information would be submitted to Cabinet on 13th February and then onto Council on 22nd February.

The Chair thanked Martin Henry for briefing all groups on the budgetary process, which was considered very beneficial for democracy.

RESOLVED:

That the Committee noted the verbal update on budget setting.

108. **Work programme**

It was noted that the Annual Governance Statement Appendix A would be included on the agenda for the next meeting of the committee to be held on 1st March 2023.

RESOLVED:

That the work programme be noted

109. **Exclusion of the Press and Public**

RESOLVED:

That under Section 100A of the Local Government Act 1972, the public and press be excluded from the remainder of the meeting for the following item(s) of business on the grounds that, if the public and press were present, it would likely be that exempt information falling under the provisions of Schedule 12A, Part 1, Paragraph 3 would be disclosed to them, and that in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

110. **Exempt Appendices to Internal Audit Update report**

Item considered in private session.

The meeting closed at 7.55 pm

Chair: _____

Date: _____



WEST NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

Report Title **Internal Audit update**

Report Author **Jen Morris, Head of Audit and Risk Management**
Jen.morris@westnorthants.gov.uk

Contributors/Checkers/Approvers

West MO	Cath Whitehead	
West S151	Martin Henry	

List of Appendices

Appendix 1 – Internal Audit progress report 2022-23

Appendix 2 – Audit action tracker

1. Purpose of Report

1.1 The purpose of this report is to provide an update on work delivered by the Internal Audit team up to 31 January 2023.

2. Executive Summary

2.1 The Internal Audit service provides assurance that organisational controls are effective and adequately mitigating risk. We also provide counter fraud services, supporting the Council in preventing and investigating fraudulent activity.

3. Recommendations

3.1 It is recommended that the Committee endorse the position.

4. Reason for Recommendations

- 4.1 The Audit and Governance Committee is responsible for:
- Providing independent assurance as to the Council’s governance, risk management framework and associated control environment;
 - Providing independent scrutiny of the Council’s financial and non-financial performance and oversee the Council’s financial reporting process

5. Report Background

5.1 We provide the Audit and Governance Committee with regular updates.

6. Issues and Choices

Internal audit and grant certification

6.1 A detailed progress report for audit activity and grant certifications is attached at Appendix 1 and summarised below.

Audit stage	
Not started	2
Planning stage	5
Fieldwork in progress	5
Draft report	8
Completed	18
Total	38

6.2 We continue to make good progress against the audit plan, both with audit assurance work and grant certifications.

6.3 Due to resource limitations during 2021/22 BDO were contracted to deliver audits. As members will be aware, several of these were carried forward into 2022/23 for completion. We have now received working papers for these audits which we are reviewing to ensure that coverage is sufficient for inclusion in the 2022/23 plan, with additional work identified if required. This review includes limited assurance audits for the CareFirst System, Contract Management Parking and Taxi Licensing.

Audit actions

6.4 Upon audit sign off agreed actions are transferred to the action tracker (attached as appendix 2) and these actions are followed up with operational teams. We have been successful in reducing the number of overdue actions, and are now at 16% (31% at the end of December) and will continue to work with operational teams to proactively manage actions .

6.5 We currently have 172 actions on the tracker which fall into the following categories:

Classification		Essential action	Important action	Standard action
Completed	64	8	49	7
Not yet due (including recommendations with agreed extension)	70	21	49	7
Transferred to follow up audit (all limited assurance audits to have a follow up planned, usually within 12 months)	9	5	3	1
Overdue - no management response received	29	0	26	3
Total	172	34	118	20

Counter fraud activity

- 6.6 Alongside investigating reported frauds and matches from the National Fraud Initiative exercise, we are continuing to develop our counter-fraud measures. These include an iLearn training module available to staff, reporting mechanisms for fraud and the development of a fraud risk assessment process.
- 6.7 Our objective with the fraud risk assessment process is to proactively engage with services to assess and evaluate fraud risk in each area, reviewing countermeasures and evaluating the risk of fraud with a view to raising awareness and recognising good practice. The findings will be reported back to service managers where good practice in fraud prevention and awareness is demonstrated as well as strengthening countermeasures where required.

7. Implications (including financial implications)

7.1 Resources and Financial

- 7.1.1 There are no resources or financial implications arising from the proposals.

7.2 Legal implications

- 7.2.1 Internal Audit support the Council to meet its obligations under the Accounts and Audit Regulations 2015

7.3 Risk

- 7.3.1 There are no risks directly related to the service.

7.4 Consultation

- 7.4.1 No consultation is required

7.5 Consideration by Overview and Scrutiny

7.5.1 No Overview and Scrutiny comments

7.6 Climate Impact

7.6.1 There are not direct climate or environmental implications

7.7 Community Impact

7.7.1 There is no community impact

7.8 Communications

7.8.1 There are no recommended communications

8. Background Papers

8.1 Previous Internal Audit reports to Committee.



WEST NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

1 March 2023

Report Title	Risk progress update
Report Author	Jen Morris, Head of Audit and Risk Management Jen.morris@westnorthants.gov.uk

Contributors/Checkers/Approvers

West MO	Cath Whitehead	Date here with confirmation that email approval obtained and retained
West S151	Martin Henry	Date here with confirmation that email approval obtained and retained

List of Appendices

Appendix 1 – Strategic Risk Register

1. Purpose of Report

1.1. The purpose of this report is to:

1.1.1. Highlight the changes in the strategic register since the last meeting.

1.1.2. Consider the effectiveness of the current risk management process.

2. Executive Summary

2.1 The current risk management strategy is focussed on maintaining a quarterly Strategic Corporate Risk Register that incorporates the top three risks from each directorate and the transformation risk register. Greater focus is needed to implement an organisation wide risk management process that will see the development of a purely strategic register with directorate and service area risk registers feeding in through working groups and identification of risks for escalation.

3. Recommendations

3.1. It is recommended that the Committee:

3.1.1. Considers the Strategic Risk (update summary provided at attached at Appendix 1).

3.1.2. Consider and endorse the approach set out below to review and improve the current risk management process.

4. Reason for Recommendations

4.1 The Audit and Governance Committee is responsible for:

- Monitoring the effective development and operation of risk management and corporate governance within the Council.

5. Report Background

5.1 We provide the Audit and Governance Committee with regular updates.

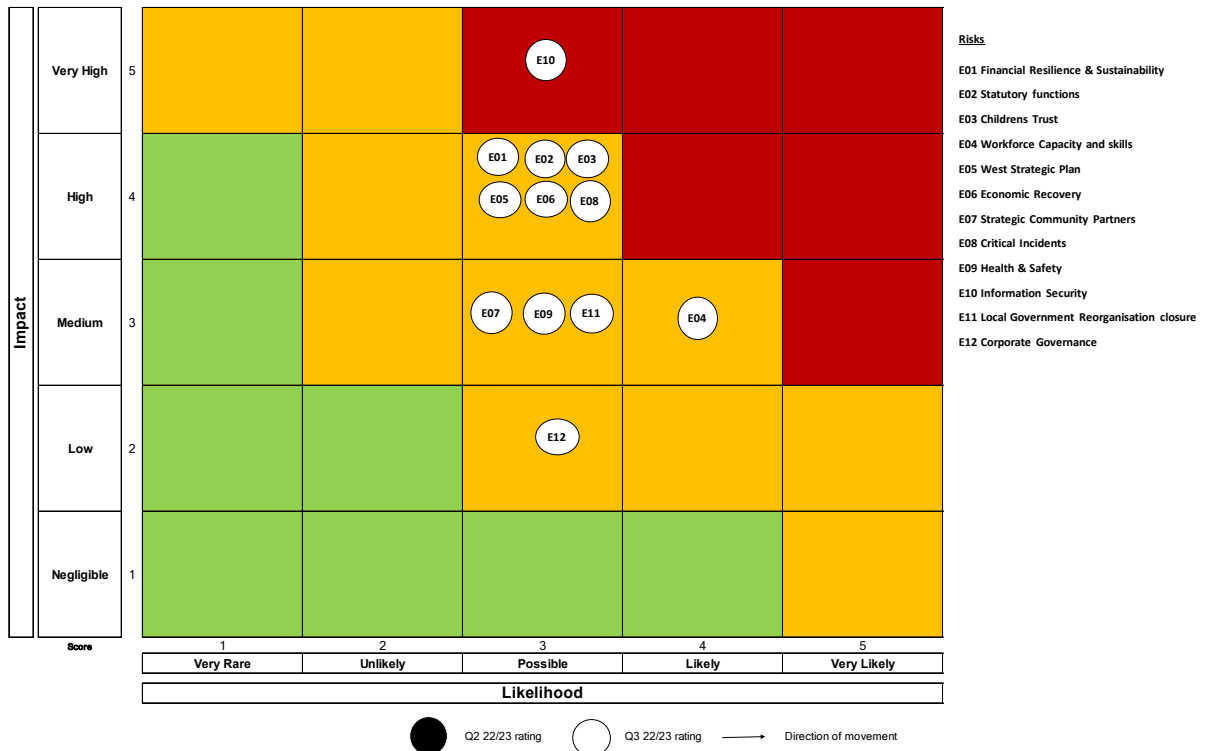
6. Issues and Choices

Risk Register update

3.1 The residual score for each risk has been considered to determine if the score should be amended to reflect the revised actions and general update. The review of the risk register should update the current position on each risk, but the residual risk may remain the same. In this update the risk scores for all 12 risks have remained as previously scored. Update comments are provided in Appendix 1.

3.2 Two risk scores are provided in the appendix for each of the risks. An 'inherent' risk score which is assessed as if no controls or mitigating actions were in place. Mitigations are then highlighted, and each score is re-assessed considering those mitigating actions to provide a 'residual' score for each risk.

3.3 The residual score for each of the risks is summarised in the matrix below, there are no changes from the previous quarter:



3.4 The next full update from all service areas will be undertaken during March and April 2023 to reflect a quarterly reporting date of 31 March 2023.

Risk process effectiveness

3.5 The risk management process is under review and the Risk Management Strategy will be updated and shared with the Committee once completed along with guidelines for managers and officers.

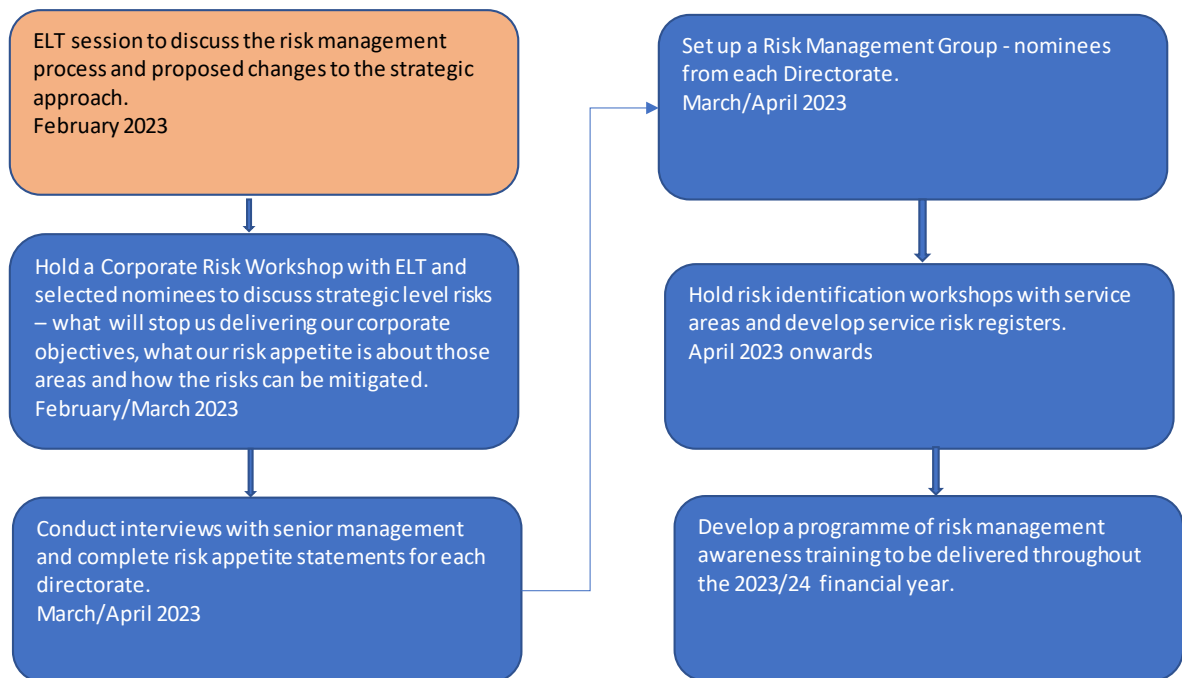
3.6 The Head of Audit and Risk Management attended ELT on 13th February to discuss the proposed approach and to agree a way forward to have a more effective and efficient risk management procedure.

3.7 The current risk management process is adequate in terms of monitoring known risks and evaluating the effectiveness of current mitigations. Improvements to the process will enable us to develop the following areas:

3.7.1 Engagement across all areas – risk should be monitored at operational, directorate and leadership level

3.7.2 Monitoring at regular intervals – consideration should be given to the correct monitoring interval for all risks which may be monthly, quarterly, or annually

- 3.7.3 Emerging risks – alongside monitoring known risks, the Council should scan for and evaluate future risks
- 3.7.4 Reporting – to be effective we need to ensure that the correct message gets to the correct people. Our risk reporting will be layered, with high level summaries drilling through to individual risks
- 3.8 The development will provide clarity linking risks more closely to service delivery. Our current risk register is only monitored at a corporate level, whereas effective risk management is embedded throughout all levels of the Council. The current process is not well understood outside of senior management and is seen as the remit of others to manage. An implementation plan has been drafted to include engagement with all service areas to develop risk registers and to set up a Corporate Risk Management Working Group that will meet regularly throughout 2023 to discuss current and emerging risks that may affect the Council.



7. Implications (including financial implications)

7.1. Resources and Financial

7.1.1. There are no resources or financial implications arising from the proposals.

7.2. Legal implications

7.2.1. There are no significant legal issues associated with this report.

7.3. Consultation

7.3.1. No consultation is required.

7.4.1 Consideration by Overview and Scrutiny

7.4.1 No Overview and Scrutiny comments

7.5 Climate Impact

7.5.1 There are not direct climate or environmental implications

7.6 Community Impact

7.6.1 There is no community impact

7.7 Communications

7.7.1 There are no recommended communications

8 Background Papers

8.4 Previous risk reports to Committee.

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Executive Leadership Risk	Residual Score	Direction of travel	Risks (Updated since the last report)	Comments (Updated since the last report)
E01 Financial Resilience & Sustainability	12 medium risk	↔		
E02 Statutory functions	12 medium risk	↔		
E03 Children’s Trust	12 medium risk	↔		
E04 Workforce Capacity and skills	12 medium risk	↔	A1: High levels of vacancies or turnover and inability to deliver services maintain, meet service standards and meet duties of Council	<p>People Strategy developed and went to Cabinet in Feb 2022, Assistant Directors (AD's) have done their service plans and ensuring that they meet service standards and duties. Pay Award for 2022/23 has been implemented, and local pay bargaining for 2023/24 will commence in early 2023. HR Business partners are in place who are supporting AD's , and recruitment and retention data is being monitored and interventions made where necessary with assistance of WNC's Resourcing Team who had a list of hard to fill roles which is kept under review. Work is continuing on designing the new pay and grading and creation of job families which will support career progression. New Adult Social Care recruitment campaign launched Dec 2022 (second large scale campaign for service) and a number of smaller service area campaigns completed (planning and DTI). Employer branding finalised and in process of being rolled out Dec 2022.</p> <p>New recruitment system live as of Sept 2022, LinkedIn contract procured for a further year plus contract with diversity job board. Ongoing development of</p>

			<p>campaigns and strategies for different service areas.</p> <p>Year two of people strategy - we are remodelling the programmes and workstreams with a focus on talent management and succession planning for year 2.</p>
		<p>A2: High levels of vacancies or turnover and inability to deliver services maintain, meet service standards and meet duties of Council</p>	<p>Additional fixed funding into HR to dedicate two HR posts to support transformation, these posts are filled as of July 22 and work plan in place. The roles will cease March 2023. June/July saw robust exercise reviewing vacancies and staffing budgets for each directorate. Dec and Jan 2023 will focus on closing down vacant posts.</p> <p>Transformation report went to council to summarise activity Dec 2022</p>
		<p>A3: High levels of vacancies or turnover and inability to deliver services maintain, meet service standards and meet duties of Council</p>	<p>Partial Day one terms and conditions were in place on 1st April. The second phase of T & C's negotiations were negotiated/consulted May 2022 and will be enacted Feb 2023 alongside the development of new WNC pay scales and introduction of job family approach. 44% of the WNC workforce are now on WNC terms and conditions and pay as opposed to TUPE T & C's.</p> <p>Joint working group running with the Trade Unions to establish new pay structure.</p> <p>Cabinet report in July setting out all new terms and conditions and proposed pay structure for all new WNC employees. Collective agreement on terms and conditions signed off with TU'S.</p>

				Pay statement to go to council in Jan 2023. Still waiting finalisation of new WNC pay structure and collective agreement
			B: Demoralised workforce or high absences due to workloads and stress	Wellbeing strategy is approved and has an underpinning work programme (links back to people strategy workstream). Change and Engagement managers working in directorates to support change. Phase one of learning and development disaggregation from NNC complete, with WNC now having better visibility and control of L and D, focus in 2023 on leadership and management, but we have already rolled out MALPE management programme, course for team leaders and the HR managers induction.
			C1: Loss of staff to other organisations if seen as offering better prospects	New employer branding for staffing currently being rolled out (dec 22)
			H: Financial impact due to use of agency staff	Spending review panels giving greater challenge.
E05 West Strategic Plan	12 medium risk	↔		
E06 Economic Recovery	12 medium risk	↔		
E07 Strategic Community Partners	9 Low risk	↔		
E08 Critical Incidents	12 medium risk	↔		
E09 Health & Safety	9 Low risk	↔		
E10 Information Security	15 medium risk	↔		
E11 Local Government Reorganisation closure	9 Low risk	↔		
E12 Corporate Governance	6 Low risk	↔		

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Item no:

WEST NORTHAMPTONSHIRE COUNCIL

AUDIT & GOVERNANCE COMMITTEE

01 March 2023

Report Title	Work Programme
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1. Purpose

- 1.1. The purpose of this report is to provide an updated work programme for consideration by the Committee

2. Recommendations

- 2.1. It is recommended that the Committee considers and approves the work programme.

3. Issues and Choices

Information

- 3.1 Attached at Appendix A is an updated work programme for the Committee.
- 3.2 The work programme will evolve over time and the Committee is requested to consider the attached programme and highlight any other areas where they may wish to receive further reports.

4. Implications (including financial implications)

4.1. Policy

- 4.1.1. There are no significant policy implications associated with this report.

4.2. Resources and Risk

- 4.2.1. There are no financial and risk implications associated directly with this report.

4.3. Legal

- 4.3.1. There are no specific legal risks associated with this report.



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4.4. Equality and Health

4.4.1. There are no specific equality and health issues associated with this report.

**Report Author: Martin Henry
Executive Director – Finance
S151 Officer**

Work Programme

	#####
Minutes from the previous meeting	X
Internal Audit Progresss report	X
External Audit Progress report (Grant Thornton)	X
External Audit Progress report (EY)	X
Budget setting update (verbal)	X
Risk Management Progress Update	X
Work programme	X

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**West
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Audit and Governance Committee Exempt Appendices and Reports

Exempt Appendices to Internal Audit Update report:

- Private Minutes of the Audit and Governance Committee - 25th January 2023
- Internal Audit update - Appendix 1 – progress report 2022-23
- Internal Audit update - Appendix 2 – Audit action tracker

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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