

**WEST BERKSHIRE COUNCIL  
GOVERNANCE COMMITTEE FORWARD PLAN  
NOVEMBER 2024 – OCTOBER 2025**

1. This document gives notice of decisions which the Governance Committee is expected to take.
2. The document is updated as required and is available to the public on the Council's website.
3. Copies of the Council's Constitution and agenda and minutes for all meetings of the Governance Committee may be accessed on the Council's website.
4. For copies of reports or other documents, and for detailed information regarding specific issues to be considered by the committee, please contact the named Lead Officer for the item concerned.
5. For further details on the time of meetings and general information about the Plan please email [executivecycle@westberkshire.gov.uk](mailto:executivecycle@westberkshire.gov.uk)

Publication Date: 8 November 2024

Nicola Thomas  
Service Lead  
Legal & Democratic Services  
West Berkshire Council, Council Offices  
Market Street  
Newbury  
RG14 5LD

Decision Due Date	Title	Purpose	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
<b>19 November 2024</b>				
19 Nov 2024	External Audit - 2021-22 and 2022-23 Audit Findings Report	This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260.	Sophia Brown (Grant Thornton)	
19 Nov 2024	External Audit - 2021-22 and 2022-23 Disclaimers of Opinion	To receive an update from the Councils External Auditors, Grant Thornton, on the Government's backstop to be applied to the Councils accounts and how this would likely affect the Council.	Sophia Brown (Grant Thornton)	
19 Nov 2024	Annual Internal Audit Report	The Public Sector Internal Audit Standards (PSIAS) require the Audit Manager to make a formal annual report to those charged with governance within the Council. The report is required to include an opinion on the effectiveness of the Council's governance, risk management and internal control frameworks, which in turn supports the Council's Annual Governance Statement.	Julie Gillhespey (Audit Manager)	
19 Nov 2024	Internal Audit Update Report - Quarter One 2024/25	<p>To update the Committee on the status of Internal Audit work as at the end of quarter two 2023/24.</p> <p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates</p>	Julie Gillhespey (Audit Manager)	

		<p>to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>		
19 Nov 2024	Draft Financial Statements 2023/24 and Going Concern Assessment	To inform members of the key highlights from the draft financial statements 2023/24 and summarise management's assessment of the Council's ability to function as a going concern; this determination supporting the preparation of the Statement of Accounts for 2024/25.	Shannon Coleman-Slaughter (Service Lead – Financial, Reporting & Property) and Richard Quayle (Service Lead – Financial Reporting & Property)	
<b>28 January 2025</b>				
28 Jan 2025	Statement of Accounts 2023/24		Joseph Holmes - Executive Director, Jonathan Brown (KPMG), Edward Mills (KPMG)	
28 Jan 2025	Internal Audit Update Report - Quarter Two 2024/25	<p>To update the Committee on the status of Internal Audit work as at the end of quarter two 2024/25.</p> <p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be</p>	Julie Gillhespey (Audit Manager)	

		presented to the Committee.  The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.		
28 Jan 2025	Strategic Risk Register Q2 2024/25	To scrutinise individual items on the Risk Register.	Joseph Holmes - Executive Director	
28 Jan 2025	Risk Management Strategy 2024-2027	It is very important for the Council to ensure that it manages risk effectively and that it is risk aware, so it knows when to accept a greater or lesser amount of risk in its activities. The Risk Management Strategy sets out the overarching framework for managing risk at the Council, the Council's risk appetite and the risk management objectives for the next three years.	Joseph Holmes - Executive Director	
28 Jan 2025	Mid-Year Treasury Report	To receive the Mid-Year Treasury Report, written in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021). One of the primary requirements of the Code is receipt by the full Council of a mid-year review report, measuring performance against the adopted annual Investment & Borrowing Strategy (I&B). This report satisfies the mid-year reporting requirement.	Joseph Holmes - Executive Director	
28 Jan 2025	Constitutional Update	To receive proposed constitution updates and, if acceptable, to recommend them to Council for adoption.	Sarah Clarke - Service Director	
<b>29 April 2025</b>				
29 Apr 2025	External Audit Plan 2024/25		Jonathan Brown	

			(KPMG) and Edward Mills (KPMG)	
29 Apr 2025	Internal Audit Update Report - Quarter Three 2024/25	<p>To update the Committee on the status of Internal Audit work as at the end of quarter three 2024/25.</p> <p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	Julie Gillhespey (Audit Manager)	
29 Apr 2025	Internal Audit Draft Plan 2025-26	The Public Sector Internal Audit Standards (PSIAS) require the Council's Audit Plan and Internal Audit Charter to be approved by those charged with governance within the Council. The purpose of this report is to set out a risk-based plan of work for Internal Audit (IA) that will provide assurance to the Governance Committee on the operation of the Council's governance, risk management and internal control frameworks, and support the Committee's review of the Council's Annual Governance Statement.	Julie Gillhespey (Audit Manager)	
29 Apr 2025	Strategic Risk Register Q3 2024/25	To scrutinise individual items on the Risk Register.	Joseph Holmes – Executive Director	

29 Apr 2025	Financial Year End 2023-24 Year End Planning Document	To inform Members of the accounting policies to be applied in the production of the Council's 2023/24 Financial Statements. It is also to confirm any amendments to these accounting policies arising from changes in operational activities and/or the impact of any new accounting standards issued.	Shannon Coleman-Slaughter (Service Lead – Financial, Reporting & Property)	
<b>May 2025</b>				
May 2025	Election of Chairman			
May 2025	Election of Vice-Chairman			
<b>July 2025</b>				
July 2025	Internal Audit Annual Assurance Report - 2024/25	<p>To update the Committee on the status of Internal Audit work as at the end of quarter four 2024/25</p> <p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	Julie Gillhespey (Audit Manager)	
July 2025	Treasury Management Annual Report	To summarises the results of the Council's management of cash-flow, borrowing and investments in the	Shannon Coleman-Slaughter (Service Lead – Financial,	

		financial year 2023/24.	Reporting & Property)	
July 2025	Strategic Risk Register Q4 2024/25	To scrutinise individual items on the Risk Register.	Joseph Holmes - Executive Director	
July 2025	Annual Governance Statement	To summarise the key governance issues for the Council and the action plan to address these. The Annual Governance Statement (AGS) will be approved by those charged with governance, the Governance Committee at West Berkshire, under the Accounts and Audit Regulations 2015.  The AGS will form part of the Council's Statement of Accounts.	Joseph Holmes - Executive Director	
July 2025	Governance Committee Annual Report	To provide an annual summary of the activities of the Governance Committee for the 2024-25 municipal year. The report is intended for Full Council to provide a summary of key areas that the Committee has considered during the Municipal Year 2024-25 as well as some of the actions and changes that have occurred due to the Committee's activities.	Joseph Holmes - Executive Director	
July 2025	Monitoring Officers Report	To provide the annual report on matters relating to standards and conduct and to bring to the attention of Members a summary of complaints or other problems within West Berkshire. The report highlights that standards of conduct by councillors in West Berkshire remains high.	Sarah Clarke - Service Director	
<b>October 2025</b>				
October 2025	Internal Audit Update Report - Quarter One 2025/26	To update the Committee on the status of Internal Audit work as at the end of quarter one 2025/26.	Julie Gillhespey (Audit Manager)	

		<p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	
October 2025	Strategic Risk Register Q1 2025/26	To scrutinise individual items on the Risk Register.	Joseph Holmes - Executive Director