



## BCP COUNCIL ASSURANCE FRAMEWORK 2026

## COUNCIL

Audit &amp; Governance Committee Annual Report

## AUDIT &amp; GOVERNANCE COMMITTEE

AGS - REVIEW OF EFFECTIVENESS OF GOVERNANCE FRAMEWORK

Management				Internal Audit	External Assurance Providers	Member Oversight
Assurance Function	First Line Assurance	Second Line Assurance		Third Line Assurance	<ul style="list-style-type: none"> <li>- External Audit Reviews &amp; Inspections</li> <li>- Regulatory Bodies</li> <li>- Benchmarking</li> </ul>	<ul style="list-style-type: none"> <li>- Audit &amp; Governance Committee</li> <li>- Overview &amp; Scrutiny Committees</li> <li>- Cabinet/Council</li> </ul>
		Corporate advice & compliance	Corporate Oversight			
Asset Management	Directors and managers	Finance, Estates & Benefits; Housing & Public Protection; Customer & Property Operations	Corporate Property Group (CPG); Capital Investment Programme Board; Corporate Management Board (CMB)	Chief Internal Auditor annual conclusion on the Council's governance, risk management and control arrangements	External Audit (Grant Thornton - GT) * Social Housing Regulator Care Quality Commission	Cabinet/Council (acquisitions/disposals)
Business Continuity		Finance, Estates & Benefits	Resilience Governance Board; Resilience Forum; CMB		Outsourced Business Continuity, ICT inspections	Audit & Governance Committee (annual report)
Business Planning and Performance Management		Marketing, Comms & Policy	Various – including Corporate Strategy Delivery Board; Children's Services (SEND) Improvement Board; Planning Improvement Board; CMB; Children & Young People's Partnership Board; Performance and Quality Executive Board for ASC		Local Government and Social Care Ombudsman (complaints) Housing Ombudsman Service (complaints) Peer Review	Cabinet/Council (annual performance report)
Counter Fraud		Finance, Estates & Benefits	Statutory Officer Group (SOG)		National Fraud Initiative (NFI) annually	Audit & Governance Committee (annual report and quarterly updates)
Ethics		People & Culture. Finance, Estates & Benefits, Law & Governance and all other services	Statutory Officers Group Standards Committee; CMB (mandatory training/performance management)		Unions External Audit (GT) *	Standards Committee Audit & Governance Committee (Whistleblowing and Declaration of Interests reports)

## Appendix A

<b>Financial Management</b>		Finance, Estates & Benefits	Corporate Management Board		Financial Conduct Authority Prudential Regulation Authority External Audit (GT) *	Cabinet/Council (Quarterly MTFP update and budget and financial outturn) Audit & Governance Committee (VFM, Treasury management quarter update)
<b>Fire Safety</b>		Customer & Property Operations	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		Fire Safety Inspections Building Safety Regulator	Audit & Governance Committee (annual report)
<b>Health &amp; Safety (H&amp;S)</b>		Finance, Estates & Benefits	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		H&S Executive (inc. unannounced inspections) Building Safety Regulator	Audit & Governance Committee (annual report)
<b>Human Resources</b>		People & Culture	Directors Strategy Group (DSG); CMB		Unions Teaching Regulation Agency Healthcare Professional Regulators Legal Services Regulators	Cabinet/Council as required, e.g. Pay & Reward, Performance Framework
<b>ICT</b>		IT & Programmes	IT & IS Infrastructure Board; Information Governance Board (IGB); CMB		Public Services Network (PSN) NCSC	Corporate Risk Management, Overview & Scrutiny, Cabinet/Council as appropriate
<b>Information Governance</b>		Law & Governance	Information Governance Board		Information Commissioner	Audit & Governance Committee (annual report)
<b>Partnerships</b>		Marketing, Comms & Policy	Various – including service/partnership specific boards e.g. BCP/BH Live Strategic Partnership Board; Children's and Young Peoples Partnership Board; CMB			Health & Wellbeing Board Lower Central Gardens Trust Board Russell Cotes Art Gallery and Museum Management Committee
<b>Procurement</b>		Finance, Estates & Benefits	Procurement & Contracts Board		Procurement Review Unit (PRU) part of the Cabinet Office (enhanced role following the Procurement Act 2023)	Audit & Governance Committee (ad hoc reports/deeper dives)
<b>Project &amp; Programme Management</b>		IT & Programmes	Corporate Strategy Delivery Board; CMB; Infrastructure Board; Project specific boards			Project Committees /Boards as appropriate
<b>Risk Management</b>		Finance, Estates & Benefits	DSG; CMB		External Audit (GT) *	Audit & Governance Committee (quarterly update reports)

<b>Safeguarding</b>		Adult Social Care; Children's Services	Safeguarding Boards (Adults & Children's which include independent scrutineers); CMB		Care Quality Commission; Ofsted; Child Safeguarding Practice Review Panel Social Work England
<b>Sustainable Environment</b>		Marketing, Comms & Policy Environment	Overall arrangements currently in development; CMB		Environment Agency (EA) and Office for Environmental Protection (OEP)

### Appendix A

Children's Services Overview & Scrutiny Committee  Was the Improvement Board, going forward it will be the Children and Young Peoples Partnership Board Health & Adult Social Care Overview & Scrutiny Committee
Environment & Place Overview & Scrutiny Committee (Sustainability)

\*It is not the External Auditor's (Grant Thornton) primary role to provide assurance on the adequacy of key assurance functions. Nevertheless, through their auditing of the statement of accounts and in providing their value for money opinion, a form of external assurance exists across a number of functions, most notably those marked with an asterisk.