

By: Nick Chard, Chairman of Governance and Audit Committee
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To: Governance and Audit Committee – 19th July 2017

Subject: **COMMITTEE WORK & MEMBER DEVELOPMENT PROGRAMME**

Classification: Unrestricted

Summary: This report provides an update on the forward Committee Work programme following best practice guidance in relation to Audit Committees.

FOR DECISION

Introduction and background

1. In December 2013, CIPFA published updated best practice guidance on the function and operation of audit committees in Local Government. The guidance recommends that this Committee's work programme is designed to ensure that it can fulfil its terms of reference and that adequate arrangements are in place to support the Committee with relevant briefings and training.
2. This paper is a standing item on each agenda to allow Members to review the programme for the year ahead, and provide Members with the opportunity to identify any additional items that they would wish to include.

Current Work Programme

3. Appendix 1 shows the latest programme of work for the Committee, up to July 2018. The content of the programme is matched to the Committee Terms of Reference and aims to provide at least the minimum coverage necessary to meet the responsibilities set out. This does not preclude Members asking for additional items to be added during the course of the year.

Member Development Programme

4. It is good practice for the Committee to embrace a Member development programme through a series of pre-meeting briefings, focusing on areas that are of specific relevance to this Committee. This has been successfully implemented over the last few years and is particularly relevant with a newly formed Committee with many new Members.
5. Before the start of today's meeting a presentation was given on the role of the Governance and Audit Committee and it is suggested that during the year training should take place around

- Risk management (November)
 - Internal audit and counter fraud (January 2018)
 - Internal and external audit planning and sources of assurance (April)
6. Members can request alternative or additional training if they wish, via the Chairman.

Recommendations

7. It is recommended that Members approve the forward Committee Work Programme (***Appendix 1***)

Robert Patterson
Head of Internal Audit (03000 416554)

Committee Work Programme

Appendix 1

Category / Item	Owner	Jul - 17	Oct - 17	Jan -18	Apr -18	Jul-18
Secretariat						
Minutes of last meeting	AT	✓	✓	✓	✓	✓
Work Programme	RP	✓	✓	✓	✓	✓
Member Development Programme	RP	✓	✓	✓	✓	✓
Risk Management and Internal Control						
Corporate Risk Register	RH	✓		✓		✓
Review of the Risk Management Strategy, Policy and Programme	RH			✓		
Report on Insurance and Risk Activity	NV		✓			
Treasury Management quarterly report/six monthly review	NV		✓	✓	✓	
Treasury Management Annual Review	NV	✓				✓
Ombudsman Complaints	DC					
Annual Complaints & Customer Feedback Report	DC		✓			
Update on Savings programme/transformation programme	AW/CJ	✓		✓		✓
Annual report on 'surveillance' activities carried out by KCC	MR	✓			✓	✓
Corporate Governance						
Update on development of management guides	DW	If significant changes to the approach or purpose of the management guides				
Annual review of Terms of Reference of G & A	RP			✓		
Debt Management	NV	✓		✓		✓
Annual review of the Council's Code of Corporate Governance	BW	If material changes to the code				
LATCo Policies	AW	If informed of material changes to policies				

Committee Work Programme

Appendix 1

Category / Item	Owner	Jul 17	Oct 17	Jan 18	Apr 18	Jul-18
Internal Audit and Counter Fraud						
Internal Audit and Counter Fraud Progress Report	RP		✓	✓	✓	
Schools Audit Annual Report	RP	✓				✓
Internal Audit and Counter Fraud Annual Report	RP	✓				✓
Internal Audit Strategy and Annual Plan	RP				✓	
Internal Audit Benchmarking Report	RP		✓			
Review of the anti-fraud and corruption strategy (part of progress report)	RP	✓	✓			✓
Review of anti-money laundering Policy	RP	✓		✓		✓
External Audit						
External Audit Update	RP	✓	✓	✓	✓	✓
External Audit Findings Report/Value for Money and Annual Audit Letter	RP	✓	✓			✓
Pension Fund Audit Findings Report	RP	✓				✓
External Audit Certification of Claims and Returns Report	RP				✓	
Effectiveness of Internal and External Audit Liaison	RP			✓		
External Audit Plan	RP				✓	
External Audit Pension Fund Plan	RP				✓	
External Audit Fee letter and / or procurement arrangements	RP		✓	✓	✓	
External Audit Fraud, Law & Regulations & Going Concern Considerations	AW				✓	
Financial Reporting						
Statement of Accounts & Annual Governance Statement	AW	✓				✓
Revised Accounting Policies	CH				✓	
Review of Financial Regulations	EF				✓	