

By: David Brazier, Chairman of Governance and Audit Committee
Jonathan Idle, Head of Internal Audit

To: Governance and Audit Committee – 3rd October 2019

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 April 2020. 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 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.
5. Before the start of today's meeting, Members received a presentation on Counter Fraud, which is on the agenda.

Recommendations

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

Jonathan Idle

Head of Internal Audit (03000 417840)

Committee Work Programme

Appendix 1

Category Item	Owner	Apr-19	Jul-19	Oct-19	Jan-20	Apr-20
Secretariat						
Minutes of last meeting	Andrew Tait	✓	✓	✓	✓	✓
Work Programme	Jonathan Idle	✓	✓	✓	✓	✓
Member Development Programme	Jonathan Idle	✓	✓	✓	✓	✓
Risk Management and Internal Control						
Corporate Risk Register	Mark Scrivener		✓		✓	
Review of the Risk Management Strategy, Policy and Programme	Mark Scrivener				✓	
Report on Insurance and Risk Activity	Lee Manser			✓		
Treasury Management quarterly report/six monthly review	Alison Mings	✓		✓	✓	✓
Treasury Management Annual Review	Alison Mings		✓			
Ombudsman Complaints	Pascale Blackburn-Clarke			✓		
Annual Complaints & Customer Feedback Report	Pascale Blackburn-Clarke			✓		
Update on Savings Programme / Transformation Programme	Zena Cooke		✓		✓	
Annual report on 'surveillance' activities carried out by KCC	Mark Rolfe			✓		
Corporate Governance						
Annual review of Terms of Reference of G & A	Jonathan Idle Ben Watts				✓	
Debt Management	Cath Head		✓	✓		
Annual review of the Council's Code of Corporate Governance	Benjamin Watts		✓		✓	
LATCo Policies and Governance Structures (when required)	LATCO Board or originating Directorate				✓	

Committee Work Programme

Appendix 1

Category Item	Owner	Apr-19	Jul-19	Oct-19	Jan-20	Apr-20
Internal Audit and Counter Fraud						
Internal Audit and Counter Fraud Progress Report	Jonathan Idle	✓		✓	✓	✓
Schools Audit Annual Report	Yvonne King		✓			
Internal Audit and Counter Fraud Annual Report	Jonathan Idle		✓			
Internal Audit Strategy and Annual Plan	Jonathan Idle	✓				✓
Review of the Anti-Fraud and Corruption Strategy (part of plan report)	Jonathan Idle	✓				
Review of Anti-Money Laundering Policy (part of progress report)	Jonathan Idle				✓	
External Audit (provided by Grant Thornton)						
External Audit Update	Paul Dossett	✓	✓	✓	✓	✓
External Audit Findings Report/Value for Money and Annual Audit Letter	Paul Dossett		✓	✓		
Pension Fund Audit Findings Report	Paul Dossett		✓			
External Audit Certification of Claims and Returns Report	Paul Dossett	✓				✓
Effectiveness of Internal and External Audit Liaison	Paul Dossett				✓	
External Audit Plan	Paul Dossett	✓				✓
External Audit Pension Fund Plan	Paul Dossett	✓				✓
External Audit Fee letter and / or procurement arrangements	Paul Dossett				✓	
External Audit Fraud, Law & Regulations & Going Concern Considerations	Zena Cooke	✓				✓
Financial Reporting						
Statement of Accounts & Annual Governance Statement	Zena Cooke / Cath Head		✓			
Revised Accounting Policies	Cath Head	✓				✓
Review of Financial Regulations	Emma Feakins	✓				✓
Review of Companies which KCC has an Interest						
Review of statutory accounts	Emma Feakins	✓				✓

