

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

To: Governance and Audit Committee – 21st January 2021

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. CIPFA best practice guidance on the function and operation of audit committees in Local Government 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 comment on the programme and 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 2021. The content of the programme is matched to the Committee's 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.
4. Reviews of the effectiveness of the Governance and Audit Committee and the Committee's Terms of Reference are the subject of a separate paper to this Committee.

Member Development Programme

5. It is good practice for the Committee to embrace a Member development programme including 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.

6. Prior to the previous Committee in October 2020, two half day workshops in respect of the Statement of Accounts were led by the Finance Department.
7. Separately on this Agenda, Members have before them a substantive paper dealing with the role and effectiveness of the Governance and Audit Committee. Some of the areas for development are mentioned elsewhere in papers to this Committee. Following Member discussion and agreement on those other papers, there will be discussions between the Chair of the Committee and officers to review the Development Programme for the remainder of 2020-21 and for the forthcoming municipal year. The amended programme will be presented to the April Committee for consideration and approval.

Recommendations

8. 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	Jul-20	Oct-20	Jan-21	Apr-21
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		✓		
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			✓	
Annual review of the Council's Code of Corporate Governance	Benjamin Watts			✓	
LATCo Policies and Governance Structures (when required)	LATCO Board or originating Directorate			✓	
Review of Anti-Money Laundering Policy	Zena Cooke				✓
Review of Bribery Policy	Ben Watts				✓
Audit Committee Effectiveness	GAC Chair		✓	✓	

Category Item	Owner	Jul-20	Oct-20	Jan-21	Apr-21
Internal Audit and Counter Fraud					
Internal Audit Progress Report	Jonathan Idle		✓	✓	✓
Schools Audit Annual Report	David Adams			✓	
Internal Audit and Counter Fraud Annual Report	Jonathan Idle	✓			
Internal Audit Strategy and Annual Plan	Jonathan Idle				✓
Internal Audit External Quality Assessment	Jonathan Idle		✓		✓
Counter Fraud Annual Report	James Flannery	✓			
Counter Fraud Progress Report	James Flannery		✓	✓	✓
Review of the Anti-Fraud and Corruption Strategy (part of plan report)	James Flannery				✓
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				✓

Committee Work Programme

Appendix 1

Financial Reporting					
Statement of Accounts & Annual Governance Statement	Zena Cooke / Cath Head	✓	✓		
Revised Accounting Policies	Cath Head				✓
Review of Financial Regulations	Emma Feakins				✓
Performance of KCC Wholly Owned Companies	Emma Feakins		✓		
Review of Companies which KCC has an Interest					
Review of statutory accounts	Emma Feakins		✓		
Other Reports					
East Kent Opportunities LLP	Nigel Smith / Emma Feakins		✓		
Regional Growth, Discovery Park Technology Investment Fund	David Smith		✓		

