

By: Chairman of Governance and Audit Committee  
Head of Audit and Risk

To: Governance and Audit Committee – 30 April 2010

Subject: **Work Programme and Member Development Programme**

Classification: Unrestricted

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**Summary:** A forward work programme, supported by appropriate member training, ensures that the responsibilities of the committee are met and means sufficient time is allocated for members of the Committee to cover areas they collectively wished to examine in more detail.

## **FOR DECISION**

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### **Introduction**

1. A comprehensive work programme ensures that the committee is able to discharge its responsibilities in its terms of reference, ensures that sufficient time is devoted to each area, provides balance to the agendas throughout the year and helps the committee become pro-active in its work.
2. At the December 2009 meeting of the Committee it was agreed that there would be a standing item on each agenda to allow members to review the plan for the year ahead, and provide members with the opportunity to identify any additional items that they would wish to include.
3. The future work programme should be complimented by a training programme that ensures members of the Committee have the appropriate knowledge required to allow them to engage effectively with the work of the Committee.

### **Current work programme**

4. Annex 1 shows the latest programme of work for the Committee up to November 2010; meetings past this date have not yet been arranged by Democratic Services. The content of the programme have been matched to the revised terms of reference of the Committee and provide the minimum coverage necessary to meet the responsibilities set out. The programme currently does not include all of the ad-hoc assurance reports that the committee may require, nor can it include items requested by the Committee or work resulting from issues referred to the Committee unless known. These items will be added to (and removed from) the programme throughout the year.

### **Member's development programme**

5. It is recognised in guidance relating to the function of audit committees (such as the Smith Report) that provision should be made for the continued training of Committee members. The CiPFA guidance suggests that, in addition to induction training covering the role of the committee, ToR, time commitments, and an overview of the council, training should also be provided in the following areas:

- Financial reporting and understanding financial statements
  - Governance
  - The regulatory framework
  - The role of internal and external audit
  - Risk Management
6. To date training for the *current* membership of the Governance and Audit committee has been provided on:
- the Role and Terms of Reference of the Committee (Sept 2009)
  - Treasury Management (April 2010)
7. Whilst there are existing mechanisms to address some training needs (e.g. the Financial Management Development Programme) these are not always accessible to all members, and there is currently no dedicated programme for members of the Governance and Audit Committee. A possible approach to ensuring members develop the skills required for the committee would be to tailor a programme based on the flow of work indicated in the annual programme. For example, the June meeting will be dominated by Financial Reporting issues, so training in this area prior to the meeting would be desirable.
8. If members agree that there is a need for a training programme then one can be developed, starting with key aspects of financial reporting in June. The remaining programme will be subject to discussion on:
- the topics to be covered;
  - the most effective method of delivery, and;
  - timing.

### **Recommendations**

9. Members of the committee are asked to:
- Consider the forward work programme for 2010 and suggest any changes deemed necessary.
  - Identify any additional items that members would wish to include
  - Agree the need for a member training linked to the content of the forward work programme.
  - If agreed, ask that the Head of Audit and Risk develop a suitable training programme for agreement at the June 2010 meeting of the Committee.

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**Head of Audit and Risk**  
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**Annex 1**  
**Future Work Programme**

Item	Category	30-Apr-10	30-Jun-10	15-Sep-10	30-Nov-10
<b>Standing Items</b>					
Minutes of last meeting		✓	✓	✓	✓
Work Programme & training programme		✓	✓	✓	✓
Trading activities Sub Group			✓		✓
<b>Routine Items</b>					
Internal Audit Progress Report	IA	✓	✓	✓	✓
Strategic Risk Register	RM	✓			✓
Treasury Management	RM	✓	✓	✓	✓
Debt Management	Acc	✓			
Ombudsman Complaints	RM		✓		✓
Audit Commission Update	EA	✓	✓	✓	✓
Tracking of External Audit and other regulators recommendations	EA		✓		✓
<b>Member Commissioned Work</b>					
PFI	RM	✓			
Risks arising from MTP / Budget	RM	✓			
<b>Non-routine items</b>					
Approval of revised Financial Regulations	Gov	✓			
Revised ToR	Gov	✓			
International Financial Reporting Standards	Acc	✓			
International Financial Reporting Standards	EA	✓			
Partnerships Audit	EA	✓			
<b>Annual Reporting and Review</b>					
Annual Governance Statement	Gov		✓		
Pension Fund Governance assurance statement	EA		✓		
Statement of Accounts	Acc		✓	✓	
Internal Audit Annual Report	IA		✓		
External Audit Governance Report	EA		✓	✓	
Annual Management of Risk report	RM			✓	
Data Quality	Gov			✓	
Annual Complaints Report	Gov				✓
Corporate Governance Indicators	Gov				✓
External Audit Annual Audit Letter	EA				✓
Treasury Management Annual Report	RM		✓		
Certification Work Report	EA	✓			
Internal Audit Benchmarking Results	IA			✓	
Effectiveness of External Audit Liaison	EA				✓
Review of the Risk Management Strategy	RM			✓	
Review of the Anti-fraud and anti-corruption Strategy	Gov			✓	
G&A Annual Report	All				
<b>Annual Planning</b>					
Internal Audit Strategy and Annual Plan	IA	✓			
External Audit Fee and work programme	EA		✓		
External Audit Opinion work programme	EA	✓			
Committee Work programme	Gov	✓			
Member Development Programme	Gov	✓			
Annual Risk Management Policy and Programme	RM			✓	

Key: IA = Internal Audit      Gov = Governance related      RM = Risk Management  
EA = External Audit      Acc = Financial Reporting