

By: Chairman of Governance and Audit Committee  
Samantha Buckland, Acting Head of Internal Audit

To: Governance and Audit Committee – 29 November 2011

Subject: COMMITTEE WORK PROGRAMME

Classification: Unrestricted

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**Summary:** A forward work programme 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 wish to examine in more detail.

## **FOR DECISION**

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### **Introduction and background**

1. This is 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.

### **Current work programme**

2. Annex 1 shows the latest programme of work for the Committee, up to December 2012. 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.
3. The programme has been updated since the September meeting to reflect the requests made there from committee members for additional reports on specific items of interest.

### **Recommendations**

4. It is recommended that Members:
  - approve the forward work programme for 2012 to meet the Committee's Terms of Reference, and
  - identify any additional items that members would wish to include.

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**Acting Head of Internal Audit**  
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| Category / Item  | Owner | Apr-12 | Jul-12 | Sep-12 | Dec-12 |
|--|-------|--------|--------|--------|--------|
| <b>Secretariat</b>   |       |        |        |        |        |
| Minutes of last meeting  | AT    | ✓      | ✓      | ✓      | ✓      |
| Work Programme   | HoIA  | ✓      | ✓      | ✓      | ✓      |
| Member Development Programme   | HoIA  | ✓      | ✓      | ✓      | ✓      |
| <b>Risk Management and Internal Control</b>                                    |       |        |        |        |        |
| Corporate Risk Register  | JF    | ✓      |        | ✓      |        |
| Treasury Management quarterly report   | NV    | ✓      |        | ✓      | ✓      |
| Ombudsman Complaints   | JH    |        |        | ✓      |        |
| Report on Insurance and Risk Activity  | NV    |        |        | ✓      |        |
| Treasury Management Annual Report  | NV    |        | ✓      |        |        |
| Treasury Management - half yearly review                                       | NV    | ✓      |        | ✓      |        |
| Review of the Risk Management Strategy, Policy and Programme                   | JF    |        |        | ✓      |        |
| Annual Complaints Report   | JH    |        |        | ✓      |        |
| Update on Savings programme  | AW    | ✓      | ✓      | ✓      | ✓      |
| Annual report on 'surveillance' activities carried out by KCC                  | DC    |        |        | ✓      |        |
|  |       |        |        |        |        |
| <b>Corporate Governance</b>  |       |        |        |        |        |
| Progress update on Change to Keep Succeeding                                   | KK    | ✓      | ✓      | ✓      | ✓      |
| The process for the development of Statements of Required Practice.            | JF    | ✓      |        |        |        |
| Update on the Council's new internal control framework                         | JF    |        |        | ✓      |        |
| Future of the Trading activities Sub Group                                     | AW    |        |        |        |        |
| Annual review of Terms of Reference  | HoIA  |        |        | ✓      |        |
| Debt Recovery  | AW    |        | ✓      |        | ✓      |
| <b>Mid-Year Review of the Annual Governance Statement</b>                      | GW    | ✓      |        |        |        |
| Annual review the Council's Code of Corporate Governance                       | GW    | ✓      |        |        |        |
| <b>Review of Bribery Act Policy and any related amendments to Constitution</b> | GW    |        |        |        | ✓      |
|  |       |        |        |        |        |

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|---|-------|--------|--------|--------|--------|
| <b>Internal Audit</b>   |       |        |        |        |        |
| Internal Audit Progress Report  | HoIA  | ✓      | ✓      | ✓      | ✓      |
| Internal Audit Annual Report  | HoIA  |        | ✓      |        |        |
| Internal Audit Benchmarking Results   | HoIA  |        |        | ✓      |        |
| Internal Audit Strategy and Annual Plan                                     | HoIA  | ✓      |        |        |        |
| Review of Terms of Reference and Charter of Internal Audit                  | HoIA  |        | ✓      |        |        |
| <b>External Audit</b>   |       |        |        |        |        |
| External Audit Update   | HoIA  | ✓      | ✓      | ✓      | ✓      |
| Proposal for tracking of External Audit and regulators recommendations      | HoIA  | ✓      |        |        |        |
| External Audit Governance Report  | HoIA  |        | ✓      |        |        |
| External Audit Annual Audit Letter  | HoIA  |        |        |        | ✓      |
| Certification Work Report   | HoIA  | ✓      |        |        |        |
| Effectiveness of Internal and External Audit Liaison                        | HoIA  |        |        |        | ✓      |
| External Audit Annual Plan & Fee  | HoIA  |        | ✓      |        |        |
| External Audit Pension Fund Plan & Fee                                      | HoIA  |        | ✓      |        |        |
| External Audit Opinion work programme                                       | HoIA  |        |        |        |        |
| <b>Financial Reporting</b>  |       |        |        |        |        |
| Statement of Accounts & Annual Governance Statement                         | AW    |        | ✓      |        |        |
| Revised Accounting Policies   | CH    | ✓      |        |        |        |
| <b>Fraud</b>  |       |        |        |        |        |
| Anti-fraud and anti-corruption compliance with "Protecting the Public Purse | PR    | ✓      |        |        |        |
| Review of the Anti-fraud and anti-corruption Strategy                       | PR    | ✓      |        |        |        |
| <b>Anti-Fraud and Corruption Progress Report</b>                            | PR    | ✓      | ✓      | ✓      | ✓      |