

By: Richard Long, Chairman of Governance and Audit Committee
Neeta Major, Head of Internal Audit

To: Governance and Audit Committee – 24 July 2013

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

Classification: Unrestricted

Summary: This report provides an update on the forward Committee Work and Member Development programme.

FOR DECISION

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.
2. In addition on 11 April 2013, the Committee agreed a training programme in principle but asked for the reconsideration of the timing of sessions post election due to the possibility that there may be several new Members on the Committee.

Current Work Programme

1. Appendix 1 shows the latest programme of work for the Committee, up to July 2014. 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 doesn't preclude Members asking for additional items to be added during the course of the year.
2. The programme reflects requests made from previous Committee members for additional reports on specific items of interest.

Member Development Programme

3. Members' training is important to ensure that the Governance and Audit Committee remains effective and delivers against its terms of reference.
4. In November 2010, it was agreed that the best time for formal training would be immediately prior to the start of the formal meeting and that these sessions could be open to all Members. The training could be recorded and added to any induction material given to new committee members or used as a refresher if required by existing Members.
5. In addition, Corporate Finance delivers a learning and development programme on financial management for Members and senior officers that will continue in 2013 -14. This includes sessions on the role of internal audit and fraud

awareness refresher training. The following programme has been released by Corporate Finance.

Description	Timing
Introduction to Finance and how Local Government is funded	July 2013
Business intelligence, Performance and Risk	July 2013
Internal control and its role in preventing and detecting fraud and other risk exposures	September 2013
Interpreting financial information	October 2013
How to scrutinise the budget	October 2013
Treasury Management	October 2013
Kent Pension Fund	November 2013

6. In April 2013 the Committee agreed that some additional briefings would be advisable in the following areas:
 - The role and responsibilities of an effective audit committee
 - Financial statements – what do they tell us?
 - The role and responsibilities of the external auditors
7. Committee Members requested that the timing of these additional briefings be reviewed in light of the elections and the Committee's work programme. As the financial statements are presented to the July 2013 meeting, it was considered necessary to provide the financial statements briefing prior to this meeting.
8. There was also a request that training on the role of the audit committee be provided prior to the first meeting post election. To ensure that the training was digestible, an introductory overview was provided before this meeting. This will be followed up by a more detailed session prior to the September meeting.
9. In addition, Grant Thornton has agreed to provide a briefing about the role and responsibilities of the external auditors before the December 2013 meeting. Members may also ask for additional training if they require.

Recommendations

10. It is recommended that Members approve the forward work and Member development programme.

Appendices Committee work programme

Neeta Major, Head of Internal Audit (X4664)

Category / Item	Owner	Jul-13	Sep-13	Dec-13	Apr-14	Jul 14
Secretariat						
Minutes of last meeting	AT	✓	✓	✓	✓	✓
Work Programme	NM	✓	✓	✓	✓	✓
Member Development Programme	NM	✓	✓	✓	✓	✓
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 Report	NV	✓				✓
Ombudsman Complaints	GW		✓			
Annual Complaints Report	DC		✓			
Update on Savings programme	AW		✓		✓	
Annual report on 'surveillance' activities carried out by KCC	MR				✓	
Corporate Governance						
Progress update on Change to Keep Succeeding	AB	Ad hoc as requested				
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	NM		✓			
Debt Recovery	NV	✓		✓		✓
Annual review of the Council's Code of Corporate Governance	GW	If substantial changes to Code				
Review of Bribery Act Policy	GW			✓		

Category / Item	Owner	Jul-13	Sep-13	Dec-13	Apr-14	Jul 14
Internal Audit						
Internal Audit Progress Report	NM		✓	✓	✓	
Schools Audit Annual Report	NM					✓
Internal Audit Annual Report (including review of Charter)	NM	✓				✓
Internal Audit Strategy and Annual Plan	NM				✓	
External Audit						
External Audit Update	NM	✓	✓	✓	✓	✓
External Audit Governance Report	NM	✓				✓
External Audit Annual Audit Letter	NM			✓		
External Audit Certification of Claims and Returns Report	NM				✓	
Effectiveness of Internal and External Audit Liaison	NM			✓		
External Audit Plan	NM				✓	
External Audit Pension Fund Plan	NM				✓	
External Audit Fee letter	NM				✓	
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				✓	
Fraud						
Review of the Anti-fraud and anti-corruption Strategy	NM	✓				✓
Anti-Fraud and Corruption Progress Report	NM	✓	✓	✓	✓	✓

