

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

To: Governance and Audit Committee – 18 December 2013

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

Classification: Unrestricted

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

## **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. Appendix 1 shows the latest programme of work for the Committee, up to December 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.
3. The programme reflects requests made from previous Committee members for additional reports on specific items of interest.

### **Member Development Programme**

4. Members' training is important to ensure that the Governance and Audit Committee remains effective and delivers against its Terms of Reference.
5. In November 2010, it was agreed that the best time for 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.
6. In addition, Corporate Finance delivers a learning and development programme on financial management for Members and senior officers that has continued in 2013 -14. This programme included a session on the role of internal audit and fraud awareness refresher training.

<b>Description</b>	<b>Timing</b>
Introduction to Finance and how Local Government is funded	Delivered
Business intelligence, Performance and Risk	Delivered
Internal control and its role in preventing and detecting fraud and other risk exposures	Delivered
Interpreting financial information	Delivered
How to scrutinise the budget	Delivered

7. 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 (delivered)
  - Financial statements – what do they tell us? (delivered)
  - The role and responsibilities of the external auditors (April 2014)
8. It should be noted that the session due to be held before today's meeting from the external auditors has been rescheduled to the April 2014 meeting. Members may also ask for additional training if they require.

### **Recommendations**

9. It is recommended that Members approve the forward Committee Work and Member Development programme.

**Appendices**            Committee work programme

**Neeta Major, Head of Internal Audit (X4664)**

Category / Item	Owner	Dec-13	Apr-14	Jul - 14	Sept-14	Dec -14
<b>Secretariat</b>						
Minutes of last meeting	AT	✓	✓	✓	✓	✓
Work Programme	NM	✓	✓	✓	✓	✓
Member Development Programme	NM	✓	✓	✓	✓	✓
<b>Risk Management and Internal Control</b>						
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		✓			
<b>Corporate Governance</b>						
Update on development of Management Guides	DW	<b>If significant changes to the approach or purpose of the management guides</b>				
Annual review of Terms of Reference of G&A	NM	✓				✓
Debt Recovery	NV	✓		✓		✓
Annual review of the Council's Code of Corporate Governance	GW	<b>If substantial changes to Code</b>				
Review of Bribery Act Policy	GW	<b>If changes to Policy</b>				

Category / Item	Owner	Dec-13	Apr-14	Jul - 14	Sept-14	Dec -14
<b>Internal Audit</b>						
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		✓			
<b>External Audit</b>						
External Audit Update	NM	✓	✓	✓	✓	✓
External Audit Findings Report	NM			✓		
Pension Fund Audit Findings Report	NM			✓		
Financial Resilience 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		✓			
<b>Financial Reporting</b>						
Statement of Accounts & Annual Governance Statement	AW			✓		
Revised Accounting Policies	CH		✓			
Review of Financial Regulations	EF		✓			

Appendix 1

Category / Item	Owner	Dec-13	Apr-14	Jul - 14	Sept-14	Dec -14
<b>Fraud</b>						
Review of the Anti-fraud and anti-corruption Strategy	NM			✓		
Anti-Fraud and Corruption Progress Report	NM	✓	✓	✓	✓	✓