

By: Richard Long, Chairman of Governance and Audit Committee
Robert Patterson, Head of Internal Audit

To: Governance and Audit Committee – 3 October 2014

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

Classification: Unrestricted

Summary: This report provides an update on the forward Committee Work and Member Development programme and revised best practice guidance in relation to Audit Committees.

FOR DECISION

Introduction and background

1. In December 2013, CIPFA published updated best practice guidance on the function and operation of audit committees in Local Government. The guidance 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 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 October 2015. 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.
4. The programme reflects requests made from previous Committee members for additional reports on specific items of interest.

Member Development Programme

5. For 2014-15, the following sessions were agreed for pre-meeting briefings, focusing on areas that are of specific relevance to this committee, the first of which was delivered prior to today's meeting.

Description	Timing
Audit Committee interactive update – CIPFA guidance and Public Sector Internal Audit Standards	October 2014 (delivered)
Local Audit Accountability Act 2014 – what are the key provisions and how will it change the way that Councils appoint external auditors?	January 2015
Annual Governance Statement – what assurance does it give us?	April 2015

6. In addition Members were recently provided with training on different commissioning models including alternative service delivery models which was a direct request at an earlier audit committee meeting. A further programme of financial training is currently being developed and will commence in the autumn. This will cover all the major areas of finance including the budget, financial information, treasury management, the pension fund and procurement.
7. Members may also ask for additional training if they require.

Recommendations

8. It is recommended that Members approve the forward Committee Work (**Appendix 1**) and Member Development programme.

Appendix 1 Committee work programme

Robert Patterson
Head of Internal Audit (x4664)

Category / Item	Owner	Oct-14	Jan -15	Apr-15	Jul - 15	Oct-15
Secretariat						
Minutes of last meeting	AT	✓	✓	✓	✓	✓
Work Programme	RP	✓	✓	✓	✓	✓
Member Development Programme	RP	✓	✓	✓	✓	✓
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						
Update on development of management guides	DW	If substantial changes to the approach or purpose of the management guides				
Annual review of Terms of Reference of G&A	RP		✓			
Debt Recovery	NV		✓		✓	
Facing the Challenge – governance update	JB	✓	✓	✓	✓	✓
Annual review of the Council's Code of Corporate Governance	GW	If substantial changes to Code				
Review of Bribery Act Policy	GW	If changes to Policy				
Commercial Services Policies	AW	✓				

Category / Item	Owner	Oct-14	Jan -15	Apr-15	Jul - 15	Oct-15
Internal Audit						
Internal Audit Progress Report	RP	✓	✓	✓		✓
Schools Audit Annual Report	RP				✓	
Internal Audit Annual Report (including review of Charter)	RP				✓	
Internal Audit Strategy and Annual Plan	RP			✓		
Internal Audit Benchmarking Report	RP	✓				✓
External Audit						
External Audit Update	RP	✓	✓	✓	✓	✓
External Audit Findings Report	RP				✓	
Pension Fund Audit Findings Report	RP				✓	
Value for Money Report (formerly Financial Resilience Report)	RP				✓	
External Audit Annual Audit Letter	RP	✓				
External Audit Certification of Claims and Returns Report	RP			✓		
Effectiveness of Internal and External Audit Liaison	RP		✓			
External Audit Plan	RP			✓		
External Audit Pension Fund Plan	RP			✓		
External Audit Fee letter	RP			✓		
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						

Committee Work Programme**Appendix 1**

Category / Item	Owner	Oct-14	Jan -15	Apr-15	Jul - 15	Oct-15
Review of the Anti-fraud and anti-corruption Strategy	RP				✓	
Anti-Fraud and Corruption Progress Report	RP	✓	✓	✓	✓	✓