

By: Richard Long, Chairman of Governance and Audit Committee
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To: Governance and Audit Committee – 2nd October 2015

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

Classification: Unrestricted

Summary: This report provides an update on the forward Committee Work and Member Development programme following 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 2016. 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 does not 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 2015-16, the following sessions were agreed for pre-meeting briefings, focusing on areas that are of specific relevance to this Committee. The first of these was delivered prior to today's meeting.

Description	Timing
Embedding effective counter-fraud measures.	October 2015
The role of the Governance & Audit Committee and safeguarding.	January 2016
Assurance on managing change	April 2016

6. Members may also ask for additional training if they require.

Recommendations

7. It is recommended that Members approve the forward Committee Work (*Appendix 1*).

Robert Patterson
Head of Internal Audit (03000 416554)

Committee Work Programme

Appendix 1

Category / Item	Owner	Oct - 15	Jan - 16	Apr - 16	Jul - 16	Oct - 16
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 Review	NV				✓	
Ombudsman Complaints	GW					✓
Annual Complaints & Customer Feedback Report	DC	✓	✓			✓
Update on Savings programme/transformation programme	AW/CJ		✓		✓	
Annual report on 'surveillance' activities carried out by KCC	MR			✓		
Corporate Governance						
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	RP		✓			
Debt Management	NV		✓		✓	
Facing the Challenge – governance update	JB	✓		✓		✓
Annual review of the Council's Code of Corporate Governance	GW	If material changes to the Code				
Commercial Services Policies	AW	If informed of material changes to Policies				

Committee Work Programme

Appendix 1

Category / Item	Owner	Oct - 15	Jan-16	Apr-16	Jul-16	Oct - 16
Internal Audit and Counter Fraud						
Internal Audit and Counter Fraud Progress Report	RP	✓	✓	✓		
Schools Audit Annual Report	RP				✓	
Internal Audit and Counter Fraud Annual Report	RP				✓	✓
Internal Audit Strategy and Annual Plan	RP			✓		
Internal Audit Benchmarking Report	RP	✓				✓
Review of the anti-fraud and anti-corruption Strategy (part of progress report)	RP	✓				✓
Review of anti-money laundering Policy	RP		✓			
External Audit						
External Audit Update	RP	✓	✓	✓	✓	
External Audit Findings Report/Value for Money and Annual Audit Letter	RP				✓	✓
Pension Fund Audit Findings Report	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			✓		