

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

To: Governance and Audit Committee – 21<sup>st</sup> July 2016

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 following revised best practice guidance in relation to Audit Committees.

## **FOR DECISION**

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### **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 July 2017. 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. It is good practice for the Committee to embrace a Member development programme through a series of pre-meeting briefings, focusing on areas that are of specific relevance to this Committee. This has been successfully implemented over the last few years and it is recommended that it continues into 2016/17 with the following topics :

<b>Description</b>	<b>Timing</b>
Future trends and developments in internal audit and counter fraud	October 2016
Learning the lessons of governance failures.	January 2017

### **Recommendations**

6. It is recommended that Members approve the forward Committee Work Programme (**Appendix 1**) and the associated Member Development Programme outlined in paragraph 5,

**Robert Patterson**  
**Head of Internal Audit (03000 416554)**

**Committee Work Programme**

**Appendix 1**

<b>Category / Item</b>	<b>Owner</b>	<b>Jul - 16</b>	<b>Oct - 16</b>	<b>Jan - 17</b>	<b>Apr - 17</b>	<b>Jul - 17</b>
<b>Secretariat</b>						
Minutes of last meeting	AT	✓	✓	✓	✓	✓
Work Programme	RP	✓	✓	✓	✓	✓
Member Development Programme	RP		✓	✓		
<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 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				✓	
<b>Corporate Governance</b>						
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	✓		✓		✓
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	Jul-16	Oct - 16	Jan - 17	Apr - 17	Jul - 17
<b>Internal Audit and Counter Fraud</b>						
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			✓		
<b>External Audit</b>						
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 and / or procurement arrangements	RP	✓	✓	✓	✓	
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			✓	✓	