

By: David Brazier, Chairman of Governance and Audit Committee  
Robert Patterson, Head of Internal Audit

To: Governance and Audit Committee – 3<sup>rd</sup> October 2018

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

Classification: Unrestricted

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**Summary:** This report provides an update on the forward Committee Work programme following 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 October 2019. 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.

### **Member Development Programme**

4. 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 is particularly relevant with a newly formed Committee with many new Members.
5. Before the start of today's meeting a presentation was given on "Enhancing Audit Committee challenge and effectiveness". The following training has been scheduled for subsequent meetings

- Internal and external audit planning and sources of assurance (Jan 2019)
6. Members can request alternative or additional training if they wish, via the Chairman.

### **Recommendations**

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

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

## Committee Work Programme

## Appendix 1

Category Item	Owner	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
<b>Secretariat</b>						
Minutes of last meeting	Andrew Tait	✓	✓	✓	✓	✓
Work Programme	Robert Patterson	✓	✓	✓	✓	✓
Member Development Programme	Robert Patterson	✓	✓	✓	✓	✓
<b>Risk Management and Internal Control</b>						
Corporate Risk Register	Mark Scrivener		✓		✓	
Review of the Risk Management Strategy, Policy and Programme	Mark Scrivener		✓			
Report on Insurance and Risk Activity	Lee Manser	✓				✓
Treasury Management quarterly report/six monthly review	Alison Mings	✓	✓	✓		✓
Treasury Management Annual Review	Alison Mings				✓	
Ombudsman Complaints	Pascale Blackburn-Clarke	✓				✓
Annual Complaints & Customer Feedback Report	Pascale Blackburn-Clarke	✓				✓
Update on Savings Programme / Transformation Programme	Interim S151 / DoF		✓		✓	
Annual report on 'surveillance' activities carried out by KCC	Mark Rolfe				✓	
<b>Corporate Governance</b>						
Annual review of Terms of Reference of G & A	Robert Patterson Ben Watts				✓	
Debt Management	Cath Head	✓			✓	
Annual review of the Council's Code of Corporate Governance	Benjamin Watts	✓			✓	
LATCo Policies and Governance Structures (when required)	LATCO Board or originating Directorate				✓	

## Committee Work Programme

## Appendix 1

Category Item	Owner	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
<b>Internal Audit and Counter Fraud</b>						
Internal Audit and Counter Fraud Progress Report	Robert Patterson	✓	✓	✓		✓
Schools Audit Annual Report	Yvonne King				✓	
Internal Audit and Counter Fraud Annual Report	Robert Patterson				✓	
Internal Audit Strategy and Annual Plan	Robert Patterson			✓		
Review of the Anti-Fraud and Corruption Strategy (part of progress report)	Robert Patterson	✓				✓
Review of Anti-Money Laundering Policy (part of progress report)	Robert Patterson	✓				✓
<b>External Audit (provided by Grant Thornton)</b>						
External Audit Update	Robert Patterson	✓	✓	✓	✓	✓
External Audit Findings Report/Value for Money and Annual Audit Letter	Robert Patterson	✓			✓	
Pension Fund Audit Findings Report	Robert Patterson				✓	
External Audit Certification of Claims and Returns Report	Robert Patterson			✓		
Effectiveness of Internal and External Audit Liaison	Robert Patterson		✓			
External Audit Plan	Robert Patterson			✓		
External Audit Pension Fund Plan	Robert Patterson			✓		
External Audit Fee letter and / or procurement arrangements	Robert Patterson		✓			
External Audit Fraud, Law & Regulations & Going Concern Considerations	Interim S151 / DoF			✓		
<b>Financial Reporting</b>						
Statement of Accounts & Annual Governance Statement	Interim S151 / DoF				✓	
Revised Accounting Policies	Cath Head			✓		
Review of Financial Regulations	Emma Feakins			✓		
<b>Review of Companies which KCC has an Interest</b>						
Review of statutory accounts	Emma Feakins			✓		

