

By: David Brazier, Chairman of Governance and Audit Committee
Jonathan Idle, Head of Internal Audit

To: Governance and Audit Committee – 21st July 2020

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

Classification: Unrestricted

Summary: This report provides an update on the forward Committee Work Programme following best practice guidance in relation to Audit Committees.

FOR DECISION

Introduction and background

1. CIPFA best practice guidance on the function and operation of audit committees in Local Government 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 April 2020. 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 year.
4. Reviews of the effectiveness of the Governance and Audit Committee and also, its Terms of Reference remain outstanding and, consequently, the Work Programme may be amended during 2020-21.

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.

6. Since the previous Committee in January 2020, there has been training sessions with members in respect of the Annual Accounts.
7. Further training and development for the Committee will be arranged in 2020-21.

Recommendations

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

Jonathan Idle
Head of Internal Audit (03000 417840)

Committee Work Programme

Appendix 1

Category Item	Owner	Jul-20	Sep-20	Oct-20	Jan-21	Apr-21
Secretariat						
Minutes of last meeting	Andrew Tait	✓		✓	✓	✓
Work Programme	Jonathan Idle	✓		✓	✓	✓
Member Development Programme	Jonathan Idle	✓		✓	✓	✓
Risk Management and Internal Control						
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			✓		
Annual report on 'surveillance' activities carried out by KCC	Mark Rolfe			✓		
Corporate Governance						
Annual review of Terms of Reference of G & A	Jonathan Idle Ben Watts			✓		
Annual review of the Council's Code of Corporate Governance	Benjamin Watts			✓	✓	
LATCo Policies and Governance Structures (when required)	LATCO Board or originating Directorate				✓	
Review of Anti-Money Laundering Policy	Zena Cooke					✓
Review of Bribery Policy	Ben Watts					✓
Audit Committee Effectiveness	GAC Chair			✓		

Committee Work Programme

Appendix 1

Category Item	Owner	Jul-20	Sep-20	Oct-20	Jan-21	Apr-21
Internal Audit and Counter Fraud						
Internal Audit Progress Report	Jonathan Idle			✓	✓	✓
Schools Audit Annual Report	Yvonne King			✓		
Internal Audit and Counter Fraud Annual Report	Jonathan Idle	✓				
Internal Audit Strategy and Annual Plan	Jonathan Idle					✓
Counter Fraud Annual Report	James Flannery	✓				
Counter Fraud Progress Report	James Flannery			✓	✓	✓
Review of the Anti-Fraud and Corruption Strategy (part of plan report)	James Flannery					✓
External Audit (provided by Grant Thornton)						
External Audit Update	Paul Dossett	✓		✓	✓	✓
External Audit Findings Report/Value for Money and Annual Audit Letter	Paul Dossett	✓		✓		
Pension Fund Audit Findings Report	Paul Dossett	✓				
External Audit Certification of Claims and Returns Report	Paul Dossett					✓
Effectiveness of Internal and External Audit Liaison	Paul Dossett				✓	
External Audit Plan	Paul Dossett					✓
External Audit Pension Fund Plan	Paul Dossett					✓
External Audit Fee letter and / or procurement arrangements	Paul Dossett				✓	
External Audit Fraud, Law & Regulations & Going Concern Considerations	Zena Cooke					✓
Financial Reporting						
Statement of Accounts & Annual Governance Statement	Zena Cooke / Cath Head	✓	✓			
Revised Accounting Policies	Cath Head					✓
Review of Financial Regulations	Emma Feakins					✓

Committee Work Programme

Appendix 1

Review of Companies which KCC has an Interest						
Review of statutory accounts	Emma Feakins		✓			

