

By: Rosalind Binks, Chairman of Governance and Audit Committee
Ben Watts – General Counsel
Zena Cooke – Corporate Director Finance

To: Governance and Audit Committee – 22nd September 2021

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 comment on the programme and 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 2022. The content of the programme is matched to the Committee's 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.

Member Development Programme

4. The proposed Member Training programme was outlined and agreed at the July Committee, with additional sessions to review the Annual Governance Statement and the Statement of Accounts.
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Recommendation

5. 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	Sep-21	Oct-21	Jan-22	Apr-22	Jul-22
Secretariat						
Minutes of last meeting	Andrew Tait	✓	✓	✓	✓	
Work Programme and Member Development Programme	Ben Watts/Zena Cooke	✓	✓	✓	✓	
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 Governance Statement	Ben Watts	✓	✓		✓	
Annual review of Terms of Reference of G & A	Jonathan Idle Ben Watts			✓		
Annual review of the Council's Code of Corporate Governance	Ben Watts	✓				
LATCo Policies and Governance Structures (when required)	Ben Watts			✓		
Review of Anti-Money Laundering Policy	Zena Cooke				✓	
Review of Bribery Policy	Ben Watts				✓	
Audit Committee Effectiveness	GAC Chair			✓		

Category Item	Owner	Sep-21	Oct-21	Jan-22	Apr-22	Jul-22
Internal Audit and Counter Fraud						
Internal Audit Progress Report	Jonathan Idle		✓	✓	✓	
Schools Audit Annual Report	Christine McInnes			✓		
Internal Audit and Counter Fraud Annual Report	Jonathan Idle					✓
Internal Audit Strategy and Annual Plan	Jonathan Idle				✓	
Internal Audit External Quality Assessment	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	Paul Dossett		✓			
Pension Fund Audit Findings Report	Paul Dossett		✓			
External Audit Certification of Claims and Returns Report	Paul Dossett			✓	✓	
Auditor's Annual 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				✓	

Committee Work Programme

Appendix 1

Financial Reporting						
Statement of Accounts	Zena Cooke / Cath Head		✓			✓
Revised Accounting Policies	Cath Head			✓		
Review of Financial Regulations	Emma Feakins			✓		
Performance of KCC Wholly Owned Companies	Emma Feakins		✓			
Review of Companies which KCC has an Interest						
Review of statutory accounts	Emma Feakins		✓			
Other Reports						
East Kent Opportunities LLP	Nigel Smith / Emma Feakins		✓			
Regional Growth, Discovery Park Technology Investment Fund	David Smith		✓			

