

FAREHAM

BOROUGH COUNCIL

Report to Audit and Governance Committee

Date: 22 November 2021

Report of: Monitoring Officer

Subject: REVIEW OF WORK PROGRAMME

SUMMARY

This report reviews the current work programme for the Committee.

RECOMMENDATION

It is recommended that the Audit and Governance Committee approve the work programme for the rest of the municipal year, as shown in Appendix A to this report.

INTRODUCTION

1. This report brings the latest work programme for review by the Committee.

WORK PROGRAMME 2021/22

2. The progress on the work programme for the year is shown in Appendix A. This shows the reports expected in relation to each of the functions of the Committee along with an update on the delivery of the programme.
3. There have been a number of changes to the programme approved in the September 2021 meeting.
4. The main change is a delay to the **External Audit Results** report being ready for publication; albeit the field work has been delivered to the timetable that had been proposed. In order to accommodate the delay, we are planning to have an additional Committee meeting in January and will use this meeting to deal with some slippage and extra items to reduce the workload for the March Committee as follows:
 - The **Annual External Audit Report** (including commentary on Value for Money) from Ernst and Young should also be ready for the same meeting.
 - An additional item will be included to cover the review of the current procedures for investigating **Member Code of Conduct complaints**.
 - We have not yet received our 3-yearly **RIPA (Regulation of Investigatory Powers Act) inspection report** although a virtual inspection by the Investigatory Powers Commissioner's Office was carried out in November. This report should therefore be available for the January Committee meeting.
 - Officers have been continuing to review parts of the **Constitution** as time allowed but the work has not yet been completed. This report should, however, be ready for the January Committee meeting.
5. The last change relates to a delayed piece of work updating the Anti-Bribery Policy, Work on this review has not yet commenced and is unlikely to start any time soon. This item will therefore be postponed until the March Committee.

RISK ASSESSMENT

6. There are no significant risk considerations in relation to this report

CONCLUSION

7. The work programme in place is appropriate to meet the responsibilities of the Committee.

Background Papers: None

Reference Papers: Report to the Audit and Governance Committee – 15 March 2021 - Annual Report of the Committee

Enquiries: For further information on this report please contact Elaine Hammell. (Ext 4344)

APPENDIX A

WORK PROGRAMME FOR 2021/22

Committee Function and Report Subject		Frequency	Last Covered	July 2021	Sept 2021	Nov 2021	Jan 2022	March 2022
OVERALL PURPOSE AND ACCOUNTABILITY								
Review of Work Programme and training plan		Quarterly	2021-22	Completed	Completed	Completed		YES, and Annual Report
Review of the Functions of the Committee		3 yearly	2019-20					
GOVERNANCE, RISK AND CONTROL								
Corporate Governance & AGS	Local Code of Corporate Governance	As needed	2016-17					
	Annual Governance Statement	Annual	2021-22	Completed				
Risk Management	Policy	As needed	2016-17					
	Risk Management Monitoring Reports	6 monthly	2021-22		Postponed to November	Completed		YES
	Business Continuity	3 yearly	2018-19					
	Specific Risk Management topics	As needed	2019-20 (cyber security risks)					
Value for Money	Specific VFM studies	As needed	None					
Counter Fraud	Counter Fraud Policy and Strategy	3 yearly	2016-17					
	Anti-Bribery Policy	As needed	2011-12			Postponed		YES
	Sanctions and Redress Policy	As needed	2016-17					
	Counter Fraud Annual Report	Annually	2021-22	Completed				
Partnerships	Partnership Governance Report	As needed	2021-22		Completed			
AUDIT								

Committee Function and Report Subject		Frequency	Last Covered	July 2021	Sept 2021	Nov 2021	Jan 2022	March 2022
Internal Audit	Internal Audit Strategy	3 yearly	2018-19					
	Internal Audit Annual Plan	Annual	2021-22	Completed				YES
	Internal Audit Progress Report	Quarterly	2021-22	Completed	Completed	Completed		YES
	Head of Audit's Annual Opinion	Annual	2021-22	Completed				
External Audit	Arrangements for Appointment of External Auditors	As needed	2021-22			Completed		
	Annual Plan and Fee	Annual	2021-22	Completed				YES
	Annual Auditor's Report and VFM commentary	Annual	2020-21				YES	
	Annual Certification Report	Annual	2020-21					YES
	Specific reports from inspection agencies	As needed	2018-19 (RIPA)		Not available	Not available	YES, if available	
FINANCIAL REPORTING								
Statement of Accounts		Annual	2021-22		Completed			
External Audit – Audit Results Report		Annual	2020-21			Postponed	YES	
WIDER FUNCTIONS OF THE COMMITTEE								
Standards and Ethics	Review of Code of Conduct for Members	As needed	2015-16					
	Review of member / officer protocol	As needed	2008-09					
	Review of Member Complaints Procedures	As needed	NEW				Extra item	
	Annual Ombudsman Reports and Overview of Complaints against members	Annual	2021-22		Completed			
	Review of Members Training and Development Programme	Annual (New)	2020-21					YES

Committee Function and Report Subject		Frequency	Last Covered	July 2021	Sept 2021	Nov 2021	Jan 2022	March 2022
Treasury Management	Treasury Management Strategy and Indicators	Annual	2021-22			Completed		YES - Policy and indicators
Key Policy Review	Annual Review of the Constitution	Annual	2020-21			Postponed	YES	
	Review of Financial Regulations	3 yearly	2019-20					
	Review of Procurement and Contract Procedure Rules	3 yearly	2021-22		Completed			
	Prevention of the Facilitation of Tax Evasion	As needed	2021-22			Completed		
Other Matters referred to the Committee	Updates on legal issues	As needed	2017-18					
	Issues referred by the Chief Executive Officer, Directors and Other Council Bodies	As needed	None					
Number of Items				7	6	6	5	9