

FAREHAM

BOROUGH COUNCIL

Report to Audit and Governance Committee

Date: 21 November 2022

Report of: Monitoring Officer

Subject: MONITORING OFFICER REPORT

SUMMARY

This report is a standard item on the Audit and Governance agenda and seeks to update Members on a variety of assurances which are within the functions of the Committee but do not require a full report in their own right. It includes the Committee's work programme and asks Members to consider updates to the Council's Constitution. This report is set out in two parts. Part One provides details of items for noting and Part Two sets out those items for approval or endorsement.

On this occasion the report does not include any items for endorsement in Part Two.

RECOMMENDATION

It is RECOMMENDED that the Audit and Governance Committee note the contents of Part One of the report.

INTRODUCTION

1. The Committees role is to seek assurance and provide a strategic overview to ensure efficient and effective reporting, control and assurance arrangements are in place. This report seeks to bring a way of reporting to the Audit and Governance Committee through the Monitoring Officer on items which are significant but do not justify a full report in their own right.
2. The various section headings within this report are taken directly from the Committees Functions as set out in Part Two, Chapter 8 of the Constitution.

Part One: Matters for noting

ACCOUNTABILITY

3. The Audit and Governance Committee publishes an annual report on its activities which provides details of the work that has been completed by the Committee against its functions. This report also sets out the proposed work programme items which will be brought to Committee within this municipal year. This work programme was endorsed by Council on the 21 April 2022. Appendix A is a simplified version of this Work Programme to allow Members to note the agenda items for the remainder of the municipal year.
4. Since the work programme was agreed in the Spring, officers have been trialling including items within reports, which in the past would have been individual, stand-alone reports. The aim of this new way of reporting is to help minimise the number of items on each agenda. For this meeting the Functions of the Audit and Governance Committee is included within this report and the Business Continuity Update is included within the Risk Management Monitoring Report.
5. The Appointment of External Auditors has had to be communicated to the Committee via the Chairman and Vice-Chairman outside of the meeting and therefore removed from the work programme for this municipal year. This is due to the deadlines set by PSAA (Public Sector Audit Appointments) requiring a decision from the Council on their recommended appointment by the 14 November 2022. It is hoped that an updated will be provided by officers at the meeting.
6. One other change to the agreed work programme, is the requirement to call an additional meeting of the Committee. As Members are aware there has been a delay in the auditing of the Council's Statement of Accounts (SoA). On this agenda Members are requested to formally approve the unaudited Statement of Accounts for 2021/22. Following the audit, the audited Statement of Accounts will be presented to the Audit and Governance Committee along with the Audit Results Report in January 2023.
7. As set out in Standing Order 5.1.2, Council will be asked to endorse this additional meeting of the Committee in December.

Constitution Updates

8. The Local Government Act 2000, Part 1A, Chapter 5 states that all local authorities must prepare and keep up to date a Constitution document. As part of this continued work, officers are changing the way that the Constitution is viewed. Although no changes are currently proposed to the Constitution itself, officers wanted to notify Members of the Audit and Governance Committee on a new format for viewing the Constitution online.
9. Over the past 12 months work has been undertaken to investigate using Modgov, the Councils Committee software, to hold and view the Constitution. Research has been undertaken to maximise the functionality of Modgov and to provide an easy way of updating, and reviewing the individual documents, which make up the Council's Constitution. Such functionality includes searching ability, archiving, and version control all of which is transparent and easily accessible. Officers will continue to learn the system and develop a guide which will be shared with Members in due course.
10. Legislation states that the Constitution must be in a printable format and in addition the Council will print sections of the Constitution on request as a reasonable adjustment in equality circumstances. Keeping the Constitution on Modgov enables anyone to print any section of the document from the website and will not require officers to provide a separate printed version.

Review of Functions of the Audit and Governance Committee

11. The Functions of the Audit and Governance Committee are included within the Council's Constitution at Part Two, Chapter 8. The functions ensure that the Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
12. Every three years a review of the Functions of the Audit and Governance Committee is required to confirm that the Council's arrangements still meet the requirements of legislation and guidance. It concluded that no changes are needed to the functions of the Audit and Governance Committee.

Part Two: Matters for approval or endorsement

13. There are no items for approval or endorsement for the Committee to consider.

RISK ASSESSMENT

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

Appendices:

Appendix A – Work Programme 2022/23

Background Papers:

The Councils Constitution

Council Agenda – 21 April 2022

Reference Papers: None**Enquiries:**

For further information on this report please contact Sarah Robinson. (Ext 4566)