

# FAREHAM

## BOROUGH COUNCIL

### Report to Audit and Governance Committee

**Date:** 27 June 2016

**Report of:** Head of Finance and Audit

**Subject:** AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

#### SUMMARY

This report reviews the current work programme for the Committee.

#### RECOMMENDATIONS

That the work programme for the rest of the year, as shown in [Appendix A](#), is approved.

That any new or repeat topics required in the training programme are identified.

## **INTRODUCTION**

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

## **WORK PROGRAMME 2016/17**

2. The work programme for the year has been updated, as 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 to date.
3. One change has been made to the programme which is that the report on the Annual Governance Statement (AGS) has been brought forward to the June agenda from the September meeting, as part of preparations to publish the final accounts earlier next year. This is a requirement of the Accounts and Audit Regulations 2015 which stipulate that the 2016/17 accounts and AGS be approved by the committee by the end of July.

## **TRAINING PLAN**

4. There is currently one training event for the Committee scheduled for November, which is to be delivered by the Council's new Treasury Management advisors.
5. Members of the committee are invited to request any other sessions they feel would be particularly useful in addition to those scheduled as part of the general members' training and development programme. A list of training topics previously delivered is attached as [Appendix B](#).

## **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 - 14 March 2016 - Annual Audit and Governance Committee Report, Work Programme and Training Plan

### **Appendices:**

[Appendix A](#) – Audit and Governance Committee Work Programme 2016/17 as at June 2016.

### **Enquiries:**

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

## WORK PROGRAMME FOR 2016/17

Committee Function and Report Subject		Frequency	Last Covered	June 2016	September 2016	November 2016	March 2017
<b>COMMITTEE WORKING ARRANGEMENTS</b>							
Review of Work Programme and training plan		Quarterly	2015-16	Completed	YES	YES	YES and Annual Report
Review of the Functions of the Committee		3 yearly	2013-14		YES		
Review of the Constitution		As needed	2013-14				
<b>ETHICAL FRAMEWORK AND STANDARDS</b>							
Standards of Conduct	Review of Code of Conduct for Members	As needed	2015-16				
	Review of member / officer protocol	As needed	2008-09				
	<b>Overview of Complaints against the Council</b>	Annual	2015-16		YES		
Member Training and Development	Review of Members Training and Development Programme	As needed	2015-16				
<b>GOVERNANCE FRAMEWORK</b>							
Framework	Local Code of Corporate Governance	As needed	2012-13				
	<b>Annual Governance Statement</b>	Annual	2015-16	Completed - brought forward from September			
Key Policy	Review of Financial Regulations	3 yearly	2015-16				
	<b>Review of Contract Procedure Rules</b>	3 yearly	2013-14				YES
	<b>Treasury Management Policy and Strategy</b>	Annual	2015-16			YES- implementation	YES- Policy and indicators
Risk Management	<b>Policy</b>	As needed	2012-13			YES	
	<b>Risk Management Progress Reports</b>	TBC	2014-15				YES
	Business Continuity	3 yearly	2014-15				
	Specific Risk Management topics	As needed	None				
Counter Fraud	Benefits Anti-Fraud and Corruption Policy	As needed	2013-14				
	Counter Fraud Policy and Strategy	3 yearly	2013-14				
	Anti-Bribery Policy	As needed	2011-12				
	<b>Sanctions and Redress Policy</b>	As needed	2008-09	Completed			
	<b>Counter Fraud Progress</b>	6 monthly	2015-16	Completed		YES	

<b>Committee Function and Report Subject</b>	<b>Frequency</b>	<b>Last Covered</b>	<b>June 2016</b>	<b>September 2016</b>	<b>November 2016</b>	<b>March 2017</b>
<b>INTERNAL AUDIT ASSURANCE</b>						
Internal Audit Strategy	3 yearly	2014-15				
<b>Internal Audit Annual Plan</b>	Annual	2015-16				<b>YES</b>
<b>Quarterly Audit Reports</b>	Quarterly	2015-16	<b>Completed</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>Head of Audit's Annual Opinion</b>	Annual	2015-16	<b>Completed</b>			
<b>EXTERNAL ASSURANCE</b>						
<b>Annual Plan and Fee</b>	Annual	2015-16	<b>Completed</b>			<b>YES</b>
<b>Annual Audit Letter</b>	Annual	2015-16			<b>YES</b>	
<b>Annual Certification Report</b>	Annual	2015-16				<b>YES</b>
Specific reports from inspection agencies	As needed	2014-15 (RIPA)				
<b>STATEMENT OF ACCOUNTS</b>						
<b>Statement of Accounts</b>	Annual	2015-16		<b>YES</b>		
<b>External Audit – Audit Results Report</b>	Annual	2015-16		<b>YES</b>		
<b>OTHER</b>						
Updates on legal issues	As needed	2014-15				
Issues referred from the Chief Executive Officer, Directors and Other Council Bodies	As needed	None				
Number of Items			7	6	6	8

## COMMITTEE TRAINING DELIVERED IN THE LAST 5 YEARS

Date	Subject of Training	Format
September 2015	<b>Governance Statements</b>	Interactive presentation before the meeting by lead officer
November 2013	<b>Annual update on Treasury Management</b>	Presentation before the meeting by the Treasury Management advisors
March 2013	<b>Vehicle Risk Management</b>	Presentation before the meeting by lead officers
December 2012	<b>New arrangements for dealing with member complaints</b> <b>Anti-Fraud and Corruption Awareness</b>	Presentation before the meeting by lead officers and the Internal Audit contractor
July 2012	<b>Members Code of Conduct</b>	General members briefings
March 2012	<b>Implementation of the Treasury Management Strategy and Policy</b>	Presentation before the meeting by lead officer
March 2012	<b>The Role and Operation of the Committee</b>	Committee Crib sheet reported in annual report
June 2011	<b>Use of Surveillance under RIPA</b>	Presentation before the meeting by lead officers
June 2011	<b>Overview of implementing the International Financial Reporting Standards (IFRS)</b>	Presentation during the meeting by lead officer
March 2011	<b>Changes to the external audit process and Value for Money opinion</b>	Member briefing by the External Audit Manager