

FAREHAM

BOROUGH COUNCIL

Report to Audit and Governance Committee

Date 27 June 2013

Report of: Director of Finance and Resources

Subject: AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

SUMMARY

This report reviews the current Work Programme for the Committee.

RECOMMENDATION

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

INTRODUCTION

1. This report brings the current work programme for review by the Committee. As agreed in November 2012 the work programme is now being reviewed each quarter.

WORK PROGRAMME 2013/14

2. The work programme approved in March 2013 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 of the delivery of the programme to date.
3. There have been a few changes to the programme as summarised in the table below:

Report Title	Nature and Reason for the Change
Benefits Anti-Fraud and Corruption Policy	New report added to the June 2013 agenda This policy is brought to the Committee for approval when any significant change is needed to the content. The policy has been updated recently following the introduction of the Local Council Tax Support Scheme from 1 st April 2013.
External Audit Plan	New report added to the June 2013 agenda The new external auditors have produced a proposed plan of work for Committee approval in addition to the fee letters presented at the previous Committee.
Changes to the Constitution	New report added to the September 2013 agenda This is a new item for the work programme of the committee and will cover changes needed to any parts of the constitution.
Review of the Implementation of the Code of Conduct for Members	New report added to the March 2014 agenda This was requested at the March 2013 Committee in response to the motion forwarded to give the Monitoring Officer additional powers to act on members conduct. Instead it was recommended that a report was brought to the Committee in a year's time on how the implementation of the new code of conduct is going here and at other councils in Hampshire and whether the Monitoring Officer feels he has enough powers with the sanctions open to him and the Standards sub-committee to deal with breaches of conduct.
Annual Report of Complaints to the Council	Change of timing of the report This will now be scheduled for the September Committee meeting rather than the June meeting. This will be a permanent change to the work programme. This is because we do not anticipate receiving the annual letter from the Ombudsman in time for the dispatch of the June Committee papers.
Internal Audit Strategy	Change of timing of the report This will now be scheduled for the November Committee meeting rather than the June meeting. This is to allow us time to complete a review against the new Public Sector Internal Audit Standards which came into effect on the 1 st April 2013.

RISK ASSESSMENT

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

CONCLUSION

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

Appendices:

[Appendix A](#) – Committee Current Work Programme for 2013/14

Background Papers: None

Reference Papers:

Minutes of and reports to Audit and Governance Committee for the Municipal Year 2013/14

Enquiries:

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

AUDIT AND GOVERNANCE COMMITTEE CURRENT WORK PROGRAMME 2013/14

Committee Function and Report Subject		Frequency	Last Reviewed	June 2013	September 2013	November 2013	March 2014
COMMITTEE WORKING ARRANGEMENTS							
Review of Work Programme and training plan		Quarterly	2012-13	Completed	YES	YES	YES and Annual Report
Review of the Functions of the Committee		3 yearly	2012-13				
Review of the Constitution		As needed	New		NEW		
ETHICAL FRAMEWORK AND STANDARDS							
Standards of Conduct	Review of Code of Conduct for Members	As needed	2012-13				NEW
	Review of member / officer protocol	As needed	2008-09				
	Overview of Complaints against the Council	Annual	2012-13		YES Moved from June		
Member Training and Development	Review of Members Training and Development and Determination of Programme	Annual	2012-13				YES
GOVERNANCE FRAMEWORK							
Framework	Local Code of Corporate Governance	2 yearly	2012-13				
	Annual Governance Statement	Annual	2012-13		YES		
Key Policy	Review of Financial Regulations	3 yearly	2012-13	Completed	YES	YES	YES
	Review of Contract Procedure Rules	3 yearly	2012-13			YES	
	Implementation of Treasury Management Policy and Strategy	Annual	2011-12			YES	
Risk Management	Policy and Strategy	3 yearly	2012-13				
	Risk Management Progress Reports	6 monthly	2009-10		YES		YES
	Business Continuity	2 yearly	2011-12		YES		
	Specific Risk Management topics	As needed	None				
Counter Fraud	Benefits Anti-Fraud and Corruption Policy	As needed	2011-12	NEW			
	Counter Fraud Policy and Strategy	3 yearly	2009-10			YES – Policy only	
	Anti-Bribery Policy	As needed	2011-12				

Committee Function and Report Subject		Frequency	Last Reviewed	June 2013	September 2013	November 2013	March 2014
	Sanctions and Redress Policy	3 yearly	2008-09				YES
	Counter Fraud Strategy Progress	6 monthly	2012-13	Completed		YES	
	Counter Fraud Investigation Progress	6 monthly	2012-13	Completed		YES	
INTERNAL AUDIT ASSURANCE							
	Internal Audit Strategy	3 yearly	2006-07			YES Moved from June	
	Contractor Internal Audit Annual Plan	Annual	2012-13				YES
	Contractor Quarterly Audit Reports	Quarterly	2012-13	Completed	YES	YES	YES
	Head of Audit's Annual Opinion	Annual	2012-13	Completed			
EXTERNAL ASSURANCE							
	External Audit Fee Letter	Annual	2012-13				YES
	External Audit Plan	Annual	2012-13	NEW			
	External Audit Annual Inspection Letter	Annual	2012-13			YES	
	Annual Certification Report	Annual	2012-13				YES
	Specific reports from external audit and inspection agencies	As needed	2011-12 (RIPA)				
STATEMENT OF ACCOUNTS							
	Statement of Accounts	Annual	2012-13		YES		
	External Audit Report to those charged with Governance	Annual	2012-13		YES		
OTHER							
	Updates on legal issues	As needed	2012-13				
	Issues referred from the Chief Executive Officer, Directors and Other Council Bodies	As needed	None				