

# FAREHAM

## BOROUGH COUNCIL

### **Report to Audit and Governance Committee**

**Date:** 27 September 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 three changes to the programme approved in the July 2021 meeting. The first change concerns the appointment of the External Auditors for the contract between April 2023 and March 2028. The current appointment was made following a tender exercise led by Public Sector Audit Appointments. Fareham Borough Council, along with 98% of other Councils, opted-in to their tender process and recommendation. Public Sector Audit Appointments have started consultation for the next round of appointments.
4. The Council will therefore need to decide whether we again opt-in to this process or decide to carry out our own tender. We are expecting the Council to be asked to make this decision by January 2022, so we have provisionally scheduled a report to come to the Committee in November. The final decision will be made by Full Council, so this decision has been added to the published Forward Plan.
5. The other two changes are reports that have been postponed to the next meeting:
  - **Inspection Report (RIPA)** – we have not yet received our 3-yearly RIPA inspection. We will, however, shortly be re-engaging with the Investigatory Powers Commissioner's Office to carry out this work.
  - **Risk Management** – officers have started work to resume the risk management discussions which feed into the six-monthly monitoring reports. These will not be completed in time for the September meeting, but we are expecting to complete the cycle in the next two meetings.

## **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	March 2022
<b>OVERALL PURPOSE AND ACCOUNTABILITY</b>							
Review of Work Programme and training plan		Quarterly	2021-22	Completed	Completed	<b>YES</b>	<b>YES, and Annual Report for 2020/21</b>
Review of the Functions of the Committee		3 yearly	2019-20				
<b>GOVERNANCE, RISK AND CONTROL</b>							
Corporate Governance & AGS	Local Code of Corporate Governance	As needed	2016-17				
	<b>Annual Governance Statement</b>	Annual	2021-22	Completed			
Risk Management	Policy	As needed	2016-17				
	<b>Risk Management Monitoring Reports</b>	6 monthly	2019-20		Postponed to November	<b>C/fwd from Sept</b>	<b>YES</b>
	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				
	<b>Anti-Bribery Policy</b>	As needed	2011-12			<b>YES</b>	
	Sanctions and Redress Policy	As needed	2016-17				
	<b>Counter Fraud Annual Report</b>	Annually	2021-22	Completed			
Partnerships	<b>Partnership Governance Report</b>	As needed	2021-22		Completed		
<b>AUDIT</b>							
Internal Audit	Internal Audit Strategy	3 yearly	2018-19				
	<b>Internal Audit Annual Plan</b>	Annual	2021-22	Completed			<b>YES</b>

Committee Function and Report Subject		Frequency	Last Covered	July 2021	Sept 2021	Nov 2021	March 2022
	<b>Internal Audit Progress Report</b>	Quarterly	2021-22	Completed	Completed	<b>YES</b>	<b>YES</b>
	<b>Head of Audit's Annual Opinion</b>	Annual	2021-22	Completed			
External Audit	<b>Arrangements for Appointment of External Auditors</b>	As needed	2018-19			<b>NEW</b>	
	<b>Annual Plan and Fee</b>	Annual	2021-22	Completed			<b>YES</b>
	<b>Annual Auditor's Report and VFM commentary</b>	Annual	2020-21				<b>YES</b> (delayed from September)
	<b>Annual Certification Report</b>	Annual	2020-21				<b>YES</b>
	<b>Specific reports from inspection agencies</b>	As needed	2018-19 (RIPA)		Not available	<b>C/fwd from Sept</b>	
<b>FINANCIAL REPORTING</b>							
<b>Statement of Accounts</b>		Annual	2021-22		Completed		
<b>External Audit – Audit Results Report</b>		Annual	2020-21			<b>YES</b> (delayed from July)	
<b>WIDER FUNCTIONS OF THE COMMITTEE</b>							
Standards and Ethics	Review of Code of Conduct for Members	As needed	2015-16				
	Review of member / officer protocol	As needed	2008-09				
	<b>Annual Ombudsman Reports and Overview of Complaints against members</b>	Annual	2021-22		Completed		
	<b>Review of Members Training and Development Programme</b>	Annual (New)	2020-21				<b>YES</b>
Treasury Management	<b>Treasury Management Strategy and Indicators</b>	Annual	2020-21			<b>YES</b>	<b>YES - Policy and indicators</b>
Key Policy Review	<b>Annual Review of the Constitution</b>	Annual	2020-21			<b>YES</b>	
	Review of Financial Regulations	3 yearly	2019-20				
	Review of Procurement and Contract Procedure Rules	3 yearly	2021-22		Completed		

<b>Committee Function and Report Subject</b>		<b>Frequency</b>	<b>Last Covered</b>	<b>July 2021</b>	<b>Sept 2021</b>	<b>Nov 2021</b>	<b>March 2022</b>
	<b>Prevention of the Facilitation of Tax Evasion</b>	As needed	NEW			<b>YES</b>	
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	10	9