

# FAREHAM

BOROUGH COUNCIL

## Report to Audit and Governance Committee

**Date**                    **22 September 2014**

**Report of:**            **Director of Finance and Resources**

**Subject:**              **REVIEW OF 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 latest work programme for review by the Committee.

## **WORK PROGRAMME 2014/15**

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. Five changes have been made to the programme as follows:
  - An additional report from the external auditors will be presented to the September Committee outlining the fees for their work on the 2014/15 audit year.
  - No reports on Financial Regulations or the Contract Procedure Rules will be presented to the September Committee as the work on these is still in progress. These have therefore been postponed to the next meeting.
  - The update of the Sanctions and Redress Policy is postponed to the next meeting as it will need to incorporate the Benefits Anti-fraud Policy following the transfer of the investigation function to the Department of Works and Pensions in October 2014.
  - Work has not yet been completed on the new Internal Audit Strategy so this report has been postponed to the November meeting.
  - A fundamental review of our Business Continuity processes is underway following the change of responsible officer. This report is therefore postponed until March to allow the review to be concluded.

## **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.

**Background Papers:** None

**Reference Papers:** Minutes of and reports to Audit and Governance Committee for the Municipal Year 2014/15

**Appendices:**

[Appendix A](#) – Audit and Governance Committee Work Programme 2014/15 as at September 2014.

**Enquiries:**

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

APPENDIX A

AUDIT AND GOVERNANCE COMMITTEE CURRENT WORK PROGRAMME 2014/15 as at September 2014

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

<b>Committee Function and Report Subject</b>		<b>Frequency</b>	<b>Last Reviewed</b>	<b>June 2014</b>	<b>September 2014</b>	<b>November 2014</b>	<b>March 2015</b>
	Counter Fraud Policy and Strategy	3 yearly	2013-14				
	Anti-Bribery Policy	As needed	2011-12				
	<b>Sanctions and Redress Policy</b>	3 yearly	2008-09		Postponed to November	<b>Postponed from September</b>	
	<b>Counter Fraud Strategy Progress</b>	6 monthly	2013-14	Completed		<b>YES</b>	
	<b>Counter Fraud Investigation Progress</b>	6 monthly	2013-14	Completed		<b>YES</b>	
<b>INTERNAL AUDIT ASSURANCE</b>							
<b>Internal Audit Strategy</b>		3 yearly	2006-07	Postponed to September	Postponed to November	<b>Postponed from June</b>	
<b>Contractor Internal Audit Annual Plan</b>		Annual	2013-14				<b>YES</b>
<b>Contractor Quarterly Audit Reports</b>		Quarterly	2013-14	Completed	Completed	<b>YES</b>	<b>YES</b>
<b>Head of Audit's Annual Opinion</b>		Annual	2013-14	Completed			
<b>EXTERNAL ASSURANCE</b>							
<b>External Audit Annual Plan and Fee</b>		Annual	2013-14		Additional report on 2014/15 fee		<b>YES</b>
<b>External Audit Annual Inspection Letter</b>		Annual	2013-14			<b>YES</b>	
<b>Annual Certification Report</b>		Annual	2013-14				<b>YES</b>
Specific reports from external audit and inspection agencies		As needed	2011-12 (RIPA)				
<b>STATEMENT OF ACCOUNTS</b>							
<b>Statement of Accounts</b>		Annual	2013-14		Completed		
<b>External Audit Results Report</b>		Annual	2013-14		Completed		
<b>OTHER</b>							
Updates on legal issues		As needed	2012-13				
Issues referred from the Chief Executive Officer, Directors and Other Council Bodies		As needed	None				