

Regulatory and Other Committee

Open Report on behalf of Pete Moore, Executive Director of Finance and Public Protection

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| Report to: | Audit Committee |
| Date: | 23 June 2014 |
| Subject: | Work Plan |

Summary:

This report provides the Committee with information on the core assurance activities currently scheduled for the 2014/15 work plan.

Recommendation(s):

1. Review and amend the Audit Committee's work plan ensuring it contains the assurances necessary to approve the Annual Governance Statement 2015.

Background

- 1 The work plan has been pulled together based on the core assurance activities of the Committee as set out in its terms of reference and best practice (see Appendix A).
- 2 The work plan is in draft as the Committee is currently reviewing its effectiveness. A workshop was held on the 31st March 2014 with further work planned on the afternoon of the 23rd June 2014. The outcome of these workshops will inform / influence the Committee's work plan for 2014/15 and the assurances it wishes to seek.
- 3 The 2013 CIPFA guide to Audit Committees gives some practical tips to help committees effectively discharge their responsibilities – one of those duties is to provide independent assurance on the adequacy of the internal control environment. The Guide encourages audit committees to focus on 'what works' whilst recognising the need to demonstrate good governance and independence. A copy of the guidance has been circulated to members of the Committee.
- 4 The guide lists some examples of good practice and how committees can assess their effectiveness and much of this already features within the Committee's agenda. However, the Committee may wish to assess whether there is any scope for improvement by considering how it covers the following good practice:

- encouraging ownership of the internal control framework by appropriate managers
- reviewing major projects and programmes to ensure governance and assurance arrangements are effective
- reviewing the effectiveness of the performance management arrangements
- ensuring value for money assurance arrangements are reported on and assessing how this features in the Annual Governance Statement (AGS)
- working with members to improve their understanding of the AGS
- participating in self assessments of the governance arrangements
- assessing the effectiveness of the ethical governance arrangements for staff and members
- improving how the Council discharges its responsibilities for public reporting e.g. better targeting at the audience and plain English
- reviewing and encouraging transparency in partnership decision making

Conclusion

The work plan helps the Committee ensure that the Committee effectively delivers its terms of reference and keep track of areas where it requires further work and/or assurance.

Consultation

a) Policy Proofing Actions Required

n/a

Appendices

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| These are listed below and attached at the back of the report | |
| Appendix A | Work Plan to March 2015 |

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Lucy Pledge, who can be contacted on 01522 553692 or lucy.pledge@lincolnshire.gov.uk.