

Agenda for Audit and Governance Committee

Thursday 17 November 2016, 2.30pm

[Members of the Committee](#)

Venue: Council Chamber, Knowle, Sidmouth, EX10 8HL

[View directions](#)

Contact: [Amanda Coombes](#), 01395 517543 (or group number 01395 517546): Issued 9 November 2016

- 1 [Public speaking](#)
- 2 Minutes for 22 September 2016 (pages 3-5)
- 3 Apologies
- 4 [Declarations of interest](#)
- 5 [Matters of urgency](#) – none identified
- 6 To agree any items to be dealt with after the public (including press) have been excluded. There are no items that officers recommend should be dealt with in this way.

Part A Matters for Decision

- 7 **Annual audit letter** - KPMG (pages 6-13)
- 8 **Progress report** - KPMG (pages 14-20)
- 9 **Risk management review – half year review** - Management Information Officer (pages 21-23)
- 10 **Future of External Audit** - Strategic Lead, Finance (pages 24-25)
- 11 **Partnership Register** - Management Information Officer (pages 26-28)
- 12 **Findings from objection raised to Statement of Account** (pages) to follow
- 13 **Local Code of Corporate Governance** - Strategic Lead, Legal, Licensing and Democratic Services (pages 29-41)
Appendix 1 - Local Code of Corporate Governance
- 14 **Audit and Governance Forward Plan** – Strategic Lead Finance (page 42)

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[Decision making and equalities](#)

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EAST DEVON DISTRICT COUNCIL

Minutes of a Meeting of the Audit & Governance Committee held in the Council Chamber at Knowle, Sidmouth on 22 September 2016

Attendance list at end of document

The meeting started at 2.30pm and ended at 3.29pm

***15 Chairman's welcome**

The Chairman welcomed everyone to the meeting.

***16 Public Speaking**

There was no public speaking.

***17 Minutes**

The minutes of the Audit and Governance Committee meeting held on 30 June 2016 were confirmed and signed as a true record; with corrections to Minute 11 being noted.

***18 Declarations**

None

***19 Internal Audit Activity – Quarter 1 & 2 2016/17**

Moya Moore Assistant Director, SWAP updated Members. The Committee agreed the 2016-17 Internal Audit plan at its March 2016 meeting. This report provided an update on the 2016/17 Internal Audit Plan Quarter 1.

The Chairman thanked Moya for her report.

RESOLVED:

that the content of the Internal Audit Progress Report be noted.

***20 Statement of Accounts 2015/16 and Governance Statement**

a) Report to those charged with Governance

Darren Gilbert from KPMG, presented the Council's external audit report, which highlighted key issues arising from the Council's financial statements for the year ending 31 March 2016.

The Chairman thanked KPMG for their report.

b) Statement of Accounts 2015/16

The Strategic Lead Finance presented the Council's Statement of Accounts for 2015/16.

The Auditors were anticipating issuing an unqualified audit opinion once the Accounts have been approved by the Audit & Governance Committee.

This report compared the final position on the council's accounts compared with the position presented to members at Outturn stage. No amendments had been made to affect the council's reported financial position given in the Outturn Report in June 2016.

c) Governance Statement

The Governance Statement had been updated from feedback from the Committee when presented as a draft statement at the June 2016 meeting. The Council was required to approve an Annual Governance Statement to accompany the Statement of Accounts. The report detailed the processes in place within the Council's governance framework and in compliance with its adopted Code of Corporate Governance. The Statement highlighted improvements made in Governance arrangements during 2015/16 to note include;

- 2015/16 was the first full year of the Council having Corporate Counter Fraud & Compliance Officer. In addition to the Council continuing to utilise the National Fraud Initiative (NFI) cross data matching service work was undertaken on Council Tax Single Person Discounts and Council Tax Support Cases.
- The Audit and Governance Committee continued to keep an eye on the process to be put in place in order to regularly monitor a 5-year land supply for strategic planning purposes. A recommendation had been made to form a strategic planning function in 2016/17 to help strengthen governance in this area.
- Following Government policy changes the Housing Revenue Account Business Plan needed to be updated. The importance of this work had been strengthened with members' involvement by the establishment of Task and Finish Forum on the topic.
- Audit review on committee decisions focusing on quality of information presented to members was given an audit opinion of substantial.

d) Letter of Representation

Members were asked to note the letter to KPMG in respect of the audit of the Financial Statements for the year ended 31 March 2016 confirming the council's position, documents produced and the sound processes in place.

RESOLVED:

that Members approve the 2015/16 Statement of Accounts.

***21 Technical update - KPMG**

The report provided an overview on progress in delivering responsibilities as the council's external auditors. The Chancellor of the Exchequer had proposed some radical reforms of local government finance. The proposals were that by the end of the decade, councils would retain all locally raised business rates but would cease to receive core grant from Whitehall. During discussions it was suggested that the retention of business rates be put on the council's risk register until it was clear what this would entail.

RESOLVED:

that the update from KPMG be noted.

***22 Review of the Anti bribery policy and the Anti fraud theft and corruption policy**

The Strategic Lead (Legal, Licensing and Democratic Services) and Monitoring Officer presented the council's Anti-Fraud Theft and Corruption and Anti-Bribery Policies which required reviewing. Revisions had been made to the policies although there had not been any substantive changes.

RESOLVED:

that the revised Anti-Fraud Theft and Corruption policies be agreed

***23 Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2016/17.

Items to be considered at the November Committee included:

- Annual audit letter
- Risk management review – half year review
- Internal Audit update – Quarter 2 2016/17
- Future of External Audit
- Partnership Register
- Analysis of consultants fees 2015/16
- Findings from objection raised to Statement of Accounts

RESOLVED:

that the Forward Plan be noted.

Attendance list

Present:

Councillors

Mark Williamson (Chairman)

Dean Barrow (Vice Chairman)

Steve Gazzard

Steve Hall

John Dyson

Ben Ingham

Bill Nash

John Humphreys

Ian Thomas Portfolio Holder Finance

Officers:

Mark Williams, Chief Executive

Simon Davey, Strategic Lead – Finance

Laurelie Gifford, Financial Services Manager

Darren Gilbert, Director, KPMG

Tara Westcott, Senior Manager, KPMG

Moya Moore, Assistant Director, SWAP

Amanda Coombes, Democratic Services Officer

Chairman Date.....



Annual Audit Letter 2015/16

East Devon District Council

October 2016



Contents

The contacts at KPMG in connection with this report are:

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This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. Public Sector Audit Appointments issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies summarising where the responsibilities of auditors begin and end and what is expected from audited bodies. We draw your attention to this document which is available on Public Sector Audit Appointment's website (www.psaa.co.uk).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Darren Gilbert, the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers (andrew.sayers@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

This Annual Audit Letter summarises the outcome from our audit work at East Devon District Council in relation to the 2015/16 audit year.

Although it is addressed to Members of the Authority, it is also intended to communicate these key messages to key external stakeholders, including members of the public, and will be placed on the Authority's website.

VFM conclusion	<p>We issued an unqualified conclusion on the Authority's arrangements to secure value for money (VFM conclusion) for 2015/16 on 27 July 2016. This means we are satisfied that during the year the Authority had proper arrangements for securing economy, efficiency and effectiveness in the use of its resources.</p> <p>To arrive at our conclusion we looked at the Authority's arrangements to make informed decision making, sustainable resource deployment and working with partners and third parties.</p>
VFM risk areas	<p>We undertook a risk assessment as part of our VFM audit work to identify the key areas impacting on our VFM conclusion and considered the arrangements the Council has put in place to mitigate these risks.</p> <p>Our work considered the following significant matters:</p> <ul style="list-style-type: none"> — <i>Impact of the performance of Strata Service Solutions:</i> The objective of the company was for cost saving to be made through the sharing of ICT across the Authority with Exeter City Council and Teignbridge District Council. We assessed the governance structure in place, reviewed minutes of the joint executive committee; we understood the cost monitoring process in place; reviewed the business plan; reviewed the most recent financial statements to determine if cost saving had been achieved in line with budget. Our testing confirmed that the Authority had appropriate arrangements in place. — <i>Financial planning:</i> It was considered that as with all Local Authorities in a current time of austerity, there is a strain on finances and funding. Our audit work provided assurance that the Authority has sound financial plans in place to meet a balanced budget. — <i>Office relocation:</i> The Council is seeking to dispose of its current office headquarters in Sidmouth and relocate to a new office. This will involve the sale of a significant asset and the need to manage the transition to the new office location. We obtained an understanding of the current status of the property sale and considered the approach being followed, including the decision making processes that are being applied. Our work did not identify any issues that impact on our VFM conclusion.
Audit opinion	<p>We issued an unqualified opinion on the Authority's financial statements on 30 September 2016. This means that we believe the financial statements give a true and fair view of the financial position of the Authority and of its expenditure and income for the year.</p>

Headlines (cont)

We have issued our certificate to confirm the completion of our audit responsibilities for the 2015/16 audit year.

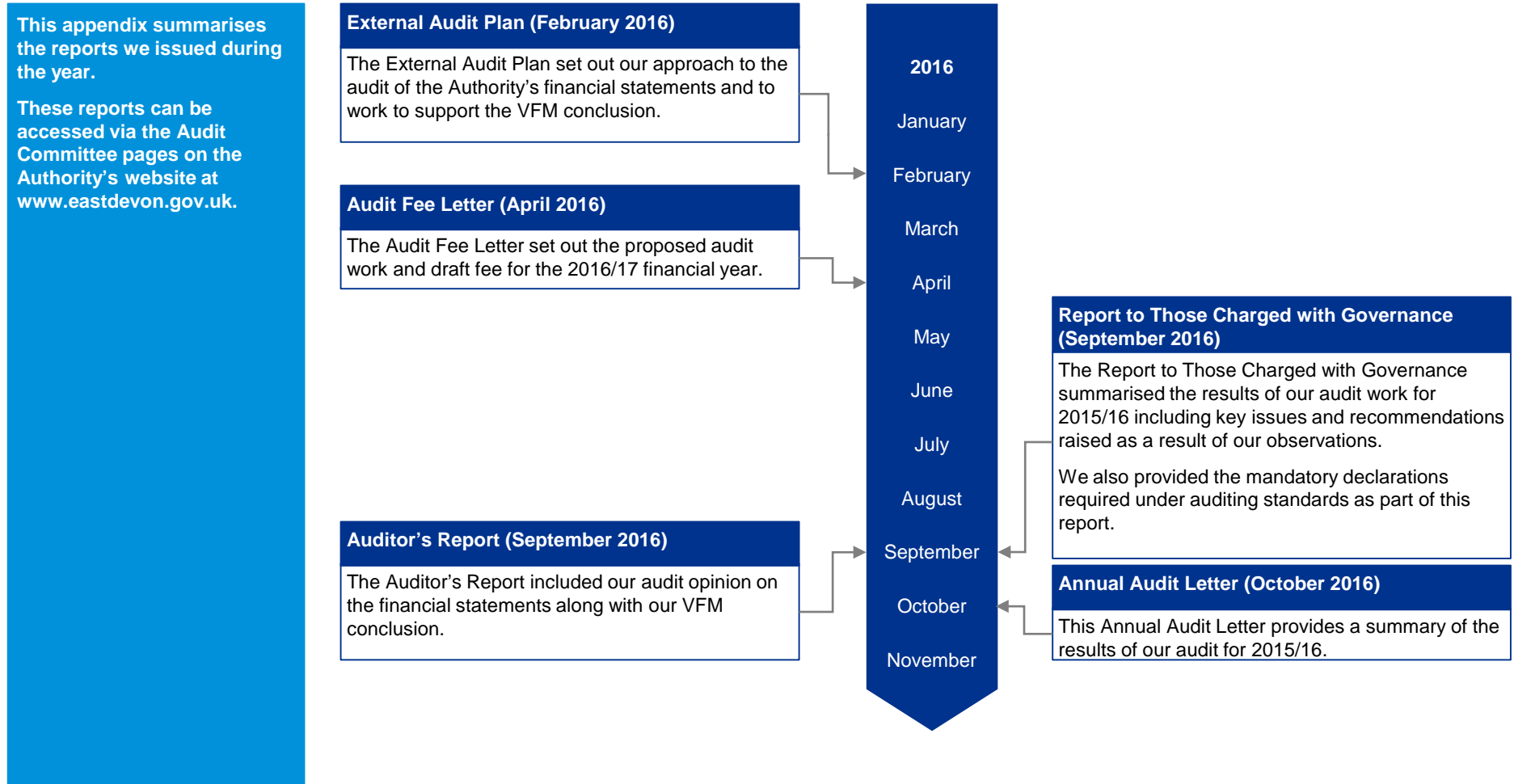
<p>Financial statements audit</p>	<p>This was our first year auditing the Authority and we noted that the financial reporting process at the Authority was generally good. The accounts were prepared well but there could be an improvement in the quality in some of the supporting working papers provided. With local authorities facing an earlier deadline for publishing audited accounts from 2017/18, this is something to consider alongside other ‘faster close’ considerations.</p> <p>Our audit identified one material audit adjustment with a total value of £3,365 million. The adjustment had no impact on the reported outturn in the Authority’s Comprehensive Income & Expenditure Statement, and therefore did not affect the level of general fund balances. It involved the reclassification of a property valued at £3.365m and accounted for as an asset held for sale back to being treated as an operational asset, as at 31 March 2016, as whilst the Authority does intend to dispose of this asset it did not meet all the accounting requirements necessary to categorise it as ‘held for sale’ at that time.</p> <p>We also reported three further audit misstatements to the Authority’s audit committee, but these were not considered material and therefore no adjustment was made to the final audited accounts.</p> <p>We identified the following significant audit risk as part of our 2015/16 External audit plan:</p> <ul style="list-style-type: none"> – <i>Valuation of Property, Plant & Equipment:</i> The Authority is responsible for ensuring the valuation of its PPE is materially correct and for conducting periodic revaluations and annual impairment reviews that confirm the condition of these assets. The Authority achieves this by performing revaluations (by the Authority’s in-house valuer) at not more than five year intervals. The asset valuation and impairment review processes are both estimates and therefore present a higher level of risk to the audit. We obtained and reviewed the terms of engagement with the valuer to ensure compliance with the Authority’s accounting policies. We reviewed the instructions provided to the valuer and considered the source of the information and undertake appropriate testing to ensure both its completeness and accuracy. We challenged the appropriateness of any amendments made by management to the information received from the valuer before being incorporated into the financial statements. We undertook appropriate work to understand the basis upon which any impairments to land and buildings have been calculated and reviewed the associated assumptions to determine if there have been any significant variances in fair value between valuations.
<p>Other information accompanying the financial statements</p>	<p>Whilst not explicitly covered by our audit opinion, we review other information that accompanies the financial statements to consider its material consistency with the audited accounts. This year we reviewed the Annual Governance Statement and Narrative Report. We concluded that they were consistent with our understanding and did not identify any issues.</p>
<p>Whole of Government Accounts</p>	<p>The Authority prepares a consolidation pack to support the production of Whole of Government Accounts by HM Treasury. We are not required to review this pack in detail as the Authority falls below the threshold where an audit is required. As required by the guidance we have confirmed this with the National Audit Office.</p>

Headlines (cont)

We have issued our certificate to confirm the completion of our audit responsibilities for the 2015/16 audit year.

<p>High priority recommendations</p>	<p>We raised two recommendations as a result of our 2015/16 audit work. These are detailed in Appendix 1 together with the action plan agreed by management. They relate to:</p> <ul style="list-style-type: none"> — improving the Authority's processes for performing bank reconciliations; and — the approach to processing HRA revaluation adjustments in the Authority's accounts. <p>The Authority accepted these recommendations and set out appropriate responses on planned actions, which can be found in our detailed 'report to those charged with governance' (see Appendix 1). We will formally follow up these recommendations as part of our 2016/17 work.</p>
<p>Certificate</p>	<p>We received an objection to the Authority's financial statements from a local elector. We are currently concluding the outcome of our work on the matters raised and, until this is completed, we are unable to issue our certificate. Once issued, the certificate will confirm that we have concluded the audit for 2015/16 in accordance with the requirements of the Local Audit & Accountability Act 2014 and the Code of Audit Practice.</p> <p>We will report separately on the outcome of the objection to the Authority's Audit & Governance Committee.</p>
<p>Audit fee</p>	<p>Our fee for 2015/16 was £50,821, excluding VAT. Further detail is contained in Appendix 2.</p>

Appendix 1: Summary of reports issued



Appendix 2: Audit fees

This appendix provides information on our final fees for the 2015/16 audit.

To ensure transparency about the extent of our fee relationship with the Authority we have summarised below the outturn against the 2015/16 planned audit fee.

External audit

Our planned fee for the 2015/16 audit of the Authority was £50,821. We are seeking an additional fees for the work we have performed in relation to the objection by the local elector as well as additional costs relating to the audit. The amount is currently being agreed with management and the PSAA.

Certification of grants and returns

Under our terms of engagement with Public Sector Audit Appointments we undertake prescribed work in order to certify the Authority's housing benefit grant claim. This certification work is still ongoing. The final fee will be confirmed through our reporting on the outcome of that work in January 2017.



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Progress Report

East Devon District Council

17 November 2016

Contents

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Progress report

Appendices

1. 2015/16 audit deliverables

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This report provides the Audit Committee with an overview on progress in delivering our responsibilities as your external auditors. If you require any additional information regarding the issues included within this report, please contact a member of the audit team.

Progress Update

Change of Audit Manager

Tara Westcott has moved on from KPMG, following a detailed handover Rob Andrews will be your new audit manager. Continuity has been assured through Darren's involvement and the retention of Chris Parsons as In-charge. A brief CV for Rob is included below for information.



Rob Andrews

Rob is an Audit Manager specialising in public sector audit. He is an ACA qualified accountant having joined KPMG four years ago.

Rob's current external audit clients include Exeter City Council, Great Western Hospitals NHS FT, Royal Devon and Exeter NHS FT and Yeovil District Hospital NHS FT. He has previously worked on the audits of a number of local government clients in the South West, including Wiltshire County Council, Gloucester City Council and Stroud District Council.

Rob is experienced at leading an on-site team in the delivery of a high quality and efficient audit ensuring all deliverables are met within the agreed timetable. He has extensive experience of completing work in relation to the financial statements, Value for Money opinion, Whole of Government Accounts and grants certification.

Progress update

- There is no technical update for this committee to note.
- The Annual Audit Letter has been completed, this is attached separately.
- The Grants Certification work is progressing smoothly.



Appendix

Appendix 1

2015/16 audit deliverables

Deliverable	Purpose	Timing of Audit Committee	Status
Planning			
Fee letter	Communicate indicative fee for the audit year	April 2015	Complete
External audit plan	Outline our audit strategy and planned approach Identify areas of audit focus and planned procedures	January 2016	Complete
Interim			
Interim report	Details and resolution of control and process issues. Identify improvements required prior to the issue of the draft financial statements and the year-end audit. Initial VFM assessment on the Council's arrangements for securing value for money in the use of its resources.	September 2016	Complete
Substantive procedures			
Report to those charged with governance (ISA 260 report)	Details the resolution of key audit issues. Communication of adjusted and unadjusted audit differences. Performance improvement recommendations identified during our audit. Commentary on the Council's value for money arrangements.	September 2016	Complete

Appendix 1

2015/16 audit deliverables (cont.)

Deliverable	Purpose	Timing of Audit Committee	Status
Completion			
Auditor's report	Providing an opinion on your accounts (including the Annual Governance Statement). Concluding on the arrangements in place for securing economy, efficiency and effectiveness in your use of resources (the VFM conclusion).	September 2016	Complete
WGA	Concluding on the Whole of Government Accounts consolidation pack in accordance with guidance issued by the National Audit Office.	September 2016	Complete
Annual audit letter	Summarise the outcomes and the key issues arising from our audit work for the year.	November 2016	Provided to the Audit Committee at this meeting.
Certification of claims and returns			
Certification of claims and returns report	Summarise the outcomes of certification work on your claims and returns for Government departments.	December 2016	Will be presented at the next Audit Committee



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Report to: **Audit and Governance Committee**

Date of Meeting: 17 November 2016

Public Document: Yes

Exemption: None

Review date for release None



Agenda item: 9

Subject: **1st full risk review 2016/17**

Purpose of report: Risk information for the 2016/17 financial year until September 2016 is supplied to allow the Audit and Governance Committee to monitor the risk status of Strategic and Operational Risks. This follows the 1st full review of risks by responsible officers for 2016/17.

Recommendation: **That the Audit and Governance Committee considers the current status of risks following the full risk review undertaken in October 2016.**

Reason for recommendation: To ensure that the Risk Management Policy and Guidance is being followed and all risks are being monitored and control actions implemented.

Officer: Simon Davey, Strategic Lead - Finance

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Joanne Avery, Management Information Officer

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ext 2332

Financial implications: No direct financial implications

Legal implications: There are no direct legal implications

Equalities impact: Low Impact

Risk: High Risk

Failure to identify, assess, monitor, review and manage risks could impact negatively (i.e. financial, reputational, operationally) on the council.

Links to background information:

- [Appendix A – High and upper medium scoring risks with control actions](#)
- [Appendix B – Medium and low scoring risks](#)
- [Appendix C – Office relocation project risk report](#)
- [Appendix D – Explanations and definitions](#)

Link to Council Plan: Continuously improving to be an outstanding council

Report in full

- As part of our corporate governance it is appropriate that we maintain and manage a risk register. The risk register allows us to highlight any risks to our organisation and set out how we are going to mitigate against their impact and likelihood.
- Our risk management policy requires all risks identified by the council to be reviewed bi-annually. There are currently 11 Strategic and 106 Operational Risks, each when first identified were considered high or medium level risks which required some form of mitigation through control actions. For this 1st review for 2016/17 all risk owners were asked to reassess the overall risk, update their control action/s and re-score the risk to give a residual score in light of the mitigation from the control actions undertaken.
- In the full risk register there is one risk currently scored as high:
 - Failure to notify the responsible authority when staff suspects a child is at risk.** Impact: Major, Likelihood: Likely - The risk impact level for this risk remains high because we have seen failures in other areas that have resulted in the death of a child. We have also seen a good number of child protection cases where partner agencies are being implicated (not just the fault of Social Services). Our mitigation actions include having a Safeguarding Children Policy which has been adopted and promoted internally. This seems to be well embedded in the organization. We have also formed a Devon local authority safeguarding leads group and are seeing better sharing of information and good practice.
- There are 18 risks in the upper medium section scoring eight and above. Further information including control actions for upper medium risks can be found in [Appendix A](#).
- All services were asked to highlight any new and emerging risks with no new risks being put forward at this review.
- Following the risk review we have two risks which have been archived as they are no longer live:
 - Delay in adopting a Local Plan until 2015/16 could result in development in an unplanned fashion
 - Failure to ensure we have an agreed Local Plan
 - Failure to calculate, record, bill and collect sums due to the council from sundry debtors
- A report showing the medium and low level risks without control actions appears in [Appendix B](#).
- Number of risks in each service by score showing movement from the year end review of 2015/16 to this first review of 2016/17

Finance	High	Medium	Low
<i>This review</i>		4	14
<i>Previous review</i>	1	4	14

Economy	High	Medium	Low
<i>This review</i>	3	4	12
<i>Previous review</i>		9	11

Housing	High	Medium	Low
<i>This review</i>	1	12	8
<i>Previous review</i>		13	8

Environment	High	Medium	Low
<i>This review</i>		7	10
<i>Previous review</i>		7	10

Legal &	High	Medium	Low

Organisational	High	Medium	Low

Democratic			
<i>This review</i>		7	6
<i>Previous review</i>		8	5

Development			
<i>This review</i>		2	9
<i>Previous review</i>		4	7

ICT	High	Medium	Low
<i>This review</i>		2	5
<i>Previous review</i>		3	4

Strategic Risks	High	Medium	Low
<i>This review</i>		8	3
<i>Previous review</i>		11	1

9. The office relocation project Risk Register Analysis Rev AH (V 0) dated 16 September 2016 has been prepared and will be issued to Executive Board and Officer Working Group meetings for ongoing consideration and comment.
10. Risks are identified under three categories;
- Red Risks - Medium to long-term effect and expensive to recover
 - Orange Risks – Medium term effect, which may be expensive to recover.
 - Blue Risks – Short to medium term effect
11. Currently, there are 60 Open Risks (previously 59) based on Rev AH (V 0), comprising of;
- 15 Red Risks (previously 13),
 - 32 Orange Risks (previously 34)
 - 13 Blue Risks (previously 11).
12. Two new risks have been identified within the latest version of the Risk Register. A total of 85 risks has been closed to date.
13. Whilst by its nature the contents of the Risk Register are confidential, since it identifies potential project vulnerabilities and management actions to mitigate / or manage the particular risks, it can be confirmed that the following risks among others have been identified;
- Government legislation
 - Staff Matters
 - Information Technology and associated matters
 - Potential for additional unplanned maintenance being incurred whilst EDDC remains at Knowle
 - Matter associated with both the employment of the Multi-Disciplinary Design Team Consultants and Contractor.
 - Planning Matters
 - Pre Contract matters
 - Budget Risks
 - Potential Gateway 7 issues
 - Post Contract Matters
14. Further detail of the office relocation project risk register is shown in [Appendix C](#).
15. An explanation and definitions of these risks including the risk matrix can be found in [Appendix D](#).

Report to: **Audit and Governance Committee**

Date of Meeting: 17 November 2016

Public Document: Yes

Exemption: None

Review date for release None



Agenda item: 10

Subject: **Future of External Audit – Public Sector Audit Appointments (PSAA)**

Purpose of report: Following the demise of the Audit Commission new arrangements were needed for the appointment of external auditors. The Local Audit and Accountability Act 2014 requires authorities to either opt in to the appointing person regime or to establish an auditor panel and conduct their own procurement exercise.

Recommendation: **To recommend to Full Council that this Council opts in to the appointing person arrangements made by Public Sector Audit Appointments (PSAA) for the appointment of external auditors.**

Reason for recommendation: It is likely that a sector wide procurement conducted by PSAA will produce better outcomes for the Council than any procurement we undertook by ourselves or with a limited number of partners. Use of the PSAA will also be less resource intensive than establishing an auditor panel and conducting our own procurement.

Regulation 19 of the Local Audit (Appointing Person) Regulations 2015 requires that a decision to opt in must be made by Full Council (authority meeting as a whole). To comply with this regulation Cabinet is asked to make the recommendation above to Council.

Officer: Simon Davey - Strategic Lead Finance
sdavey@eastdevon.gov.uk

Financial implications: If PSAA is not used some additional resource may be needed to establish an auditor panel and conduct our own procurement. Until either procurement exercise is completed it is not possible to state what additional resource may be required for audit fees for 2018/19, although it is anticipated that any increase will be minimised through using PSAA.

Legal implications: The process as set out above and the recommendation should ensure compliance with the Local Audit and Accountability Act 2014.

Equalities impact: Low Impact

Risk: Medium Risk
As set out in the report, use of PSAA minimises the risks inherent in

undertaking our own procurement

Links to background information:

- [PSAA Prospectus](#)
- [PSAA Appointed Person FAQ](#)

Link to Council Plan: Outstanding Council

1. As part of closing the Audit Commission the Government novated external audit contracts to PSAA on 1 April 2015. The audits were due to expire following conclusion of the audits of the 2016/17 accounts, but could be extended for a period of up to three years by PSAA, subject to approval from the Department for Communities and Local Government.
2. In October 2015 the Secretary of State confirmed that the transitional provisions would be amended to allow an extension of the contracts for a period of one year. This meant that for the audit of the 2018/19 accounts it would be necessary for authorities to either undertake their own procurements or to opt in to the appointed person regime.
3. There was a degree of uncertainty around the appointed person regime until July 2016 when PSAA were specified by the Secretary of State as an appointing person under regulation 3 of the Local Audit (Appointing Person) Regulations 2015. The appointing person is sometimes referred to as the sector led body and PSAA has wide support across most of local government. PSAA was originally established to operate the transitional arrangements following the closure of the Audit Commission and is a company owned by the Local Government Association's Improvement and Development Agency (IDeA). This is a national scheme for auditor appointments.
4. On the 27th October 2016 the invitation was opened for authorities to opt in to the appointing person arrangements with a closing date for receipt of notices to opt in by 9th March 2016. This decision needs to be made by Council.
5. The main advantages of using PSAA are set out in its prospectus and are copied below; these can also be viewed as the disadvantages if the Council was to decide to undertake its own procurement.
 - Assure timely auditor appointments
 - Manage independence of auditors
 - Secure highly competitive prices
 - Save on procurement costs
 - Save time and effort needed on auditor panels
 - Focus on audit quality
 - Operate on a not for profit basis and distribute any surplus funds to scheme members.

Report to: **Audit and Governance Committee**
Date of Meeting: 17 November 2016
Public Document: Yes
Exemption: None



Agenda item: 11

Subject: **Partnership Review 2015/16**

Purpose of report: Partnership information for the 2014/15 financial year until March 2016 is supplied to allow the Audit and Governance Committee to monitor the status of our partnerships. This follows the year end review of partnerships by responsible officers for 2015/16.

Recommendation: **That the Audit and Governance Committee considers the current status of partnerships until March 2016.**

Reason for recommendation: To ensure that the Partnership Management Policy and Guidance is being followed and all partnership are being monitored.

Officer: Joanne Avery, Management Information Officer
javery@eastdevon.gov.uk ext 2332

Financial implications: There are no direct financial implications.

Legal implications: There are no direct legal implications

Equalities impact: Low Impact

Risk: Low Risk

Failure to assess, monitor and review our partnerships could impact negatively (i.e. financial, reputational, operationally) on the council.

Links to background information:

- [Appendix A – Year End Partnership Review 2015/16](#)

Link to Council Plan: Living, working, enjoying and outstanding Council

Report in full

1. The EDDC's Partnership Policy requires all partnerships identified by the council to be reviewed annually. There are currently 12 active partnerships as defined by our policy which states that EDDC uses the following as the definition of a partnership: "An agreement between two or more independent bodies to work collectively to achieve an objective." Also a partnership must reflect the following criteria:

- critical to the delivery of the Council's corporate priorities
- strategic in nature
- require significant resource input from the Council
- have constitution and governance arrangements in place
- have multi-agency membership

2. For this Year End Review for 2015/16 all lead officers involved with a partnership were asked to assess the overall partnership, reviewing budget issues, achievements, forward plans and the ongoing benefit of continuing engagement with the Partnership.
3. All of the partnerships are active and meet at least three times annually, some more often. There are no major current budget issues with any of the partnerships although most receive some funding from EDDC. It is recommended that our involvement with each of the partnerships continues with benefits of continued engagement with each being outlined below.

Partnership	Benefit of continued engagement
Exeter Science Park	Economic delivery in the district particularly around encouraging higher paid jobs
Shared ICT service with Exeter City and Teignbridge Councils (Strata)	The Strata organisation is established and delivering on the three key requirements of: Reducing cost Reducing Risk Increasing capability for change It is delivering strongly in the first two areas and beginning to make inroads into the third key area, "Increasing capability for change", as a result of more systems and software becoming common across the three partners.
South West Audit Partnership (SWAP)	Professional and trained audit team with specialised skills at an excellent price.
Exeter and Heart of Devon Growth Board	Continued partnership working with key public and private sector partners. Ability to access funding.
Exmouth Regeneration Board	Continued discussion and strategic regeneration input from cross sector partners is beneficial to development and delivery of projects and impact
Seaton Regeneration Board	Continued discussion and strategic regeneration input from cross sector partners is beneficial to development and delivery of projects and impact
Crime and Disorder Partnership	Over the years of the Partnership the benefits of agencies working together are obvious.
Leisure East Devon	The group is the main officer and member liaison mechanism for contacts with our outsourced leisure provider. Areas of mutual interest and service improvements are considered and planned.

Partnership	Benefit of continued engagement
Devon Rural Housing Partnership	To maximise rural affordable housing delivery. Promotes and supports issues around affordable housing delivery, as well as lobbying Government.
Greater Exeter Greater Devon	Helps deliver EDDC's corporate ambitions
Blackdown Hills Area of Outstanding Natural Beauty (AONB)	Helps deliver EDDC Corporate Plan – Delivering and promoting our outstanding environment
East Devon Area of Outstanding Natural Beauty (AONB)	<p>Proven partnership delivering Duty of Regard for EDDC under Sec 85 CROW Act 2000</p> <p>Significant leverage on EDDC funding</p> <p>Strong cross sector and community engagement and support</p> <p>Key partnership targeting rural economy, farming and forestry</p> <p>Policy development benefits e.g. LCA and bats</p>

4. A report showing the partnerships detail appears in [Appendix A](#).

Report to: **Audit and Governance Committee**

Date of Meeting: 17 November 2016

Public Document: Yes

Exemption: None

Review date for release None



Agenda item: 13

Subject: **Review of the Local Code of Corporate Governance**

Purpose of report: The Council's adopted Code of Corporate Governance, which sets out our overarching approach to our corporate governance arrangements, was adopted in January 2012 and is now overdue for review. Following changes to relevant guidance there have been revisions to the Code which are explained below. The revised Code is presented to Audit and Governance with a recommendation that they recommend to Cabinet that the revised Code be adopted.

Recommendation: **That the Committee recommend to Cabinet that the revised Local Code of Corporate Governance attached at Appendix 1 be adopted.**

Reason for recommendation: The current Code of Corporate Governance (see background link) provides the overarching framework for the Council's Corporate Governance. It follows the guidance of CIPFA/SOLACE. It is not a standalone document but rather identifies the key principles that the Council agrees to follow in establishing our governance framework. It is supported by a number of other documents, being our key policies, which in combination seek to ensure that the Council has systems, processes, culture and values that we engage with and act by and are accountable in respect of. Ultimately the Code is about ensuring that the Council does the right things, in the right way for the right people in a timely, inclusive, open, honest and accountable manner.

The CIPFA/SOLACE guidance was updated in April 2016 and this new guidance, which is aimed specifically at local authorities, has been used as the basis for the revised Code. As a general point to note, the guidance identifies key principles that should underpin governance arrangements. The guidance itself acknowledges there is a degree of flux over time as to what constitutes good governance as perceptions, expectations and other priorities change. While the overall thrust of the key principles remains very similar, there are nonetheless some quite significant textual changes as the guidance has changed the focus and language of the key principles. These are too many to set out in a report but can be seen from a comparison between the two documents. However the main point to note is that overall thrust of those key principles, which are carried through in to the new Code, remain very similar.

The new Code reflects the current approach to what constitutes good governance but notwithstanding this the Code should be reviewed regularly to ensure that the Council's approach remains relevant and effective to ensure the overall aims continue to be achieved. The review processes are identified in the Code and include the publication of the

annual governance assurance statement which comes before this Committee for approval.

For the above reasons the revised Code is recommended for adoption.

Officer: Henry Gordon Lennox, Strategic Lead Legal, Licensing, Democratic Services & Monitoring Officer hgordonlennox@eastdevon.gov.uk
01395 517401

Financial implications: There are no direct financial implications.

Legal implications: The Code has been revised to accord with the CIPFA/SOLACE guidance. The Corporate Governance framework is a fundamental control element to the Council's activities. This document is the overarching document which sets out our overall approach to governance. It is supported and expanded upon by our key policies and the other monitoring activities set out therein. It is important that the Council has an up to date Code of Corporate Governance, not least because it helps inform the production of the statutory Annual Governance Assurance Statement but also because it helps demonstrate to the public that there are appropriate internal controls and accountability for actions. Naturally in adopting such a Code, the Council must have regard to it when formulating related policies or when considering governance related matters. Otherwise there are no legal implications arising.

Equalities impact: Low Impact

Risk: High Risk
As this document provides the overarching framework for governance, to not adopt this Code could mean that the Council was not adhering to the latest guidance in respect of its governance arrangements. This in turn could lead to our arrangements being inadequate or being perceived as inadequate by the public.

Links to background information: • [Current Code of Corporate Governance](#)

Link to Council Plan: Encouraging communities to be outstanding and Continuously improving to be an outstanding council

Local Code of Corporate Governance

Issue details	
Title:	Local Code of Corporate Governance
Officer responsible:	Monitoring Officer
Authorisation by:	Cabinet
Authorisation date:	January 2016
Review date:	January 2018

East Devon District Council's Code of Corporate Governance

1 Previous Policy

Code of Corporate Governance adopted January 2012

2 Purpose and scope of the Policy

The CIPFA/SOLACE Joint Working Group advocate use of their Guidance Document entitled 'Delivering Good Governance in Local Government: Framework' ("the Framework") published in April 2016.

The Framework observes;

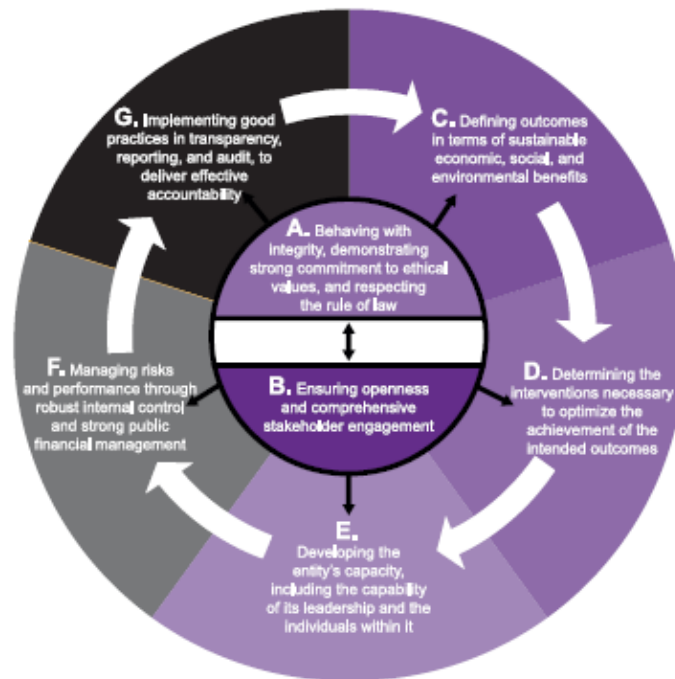
'Governance arrangements in the public services are keenly observed and sometimes criticised. Significant governance failings attract huge attention – as they should – and one significant failing can taint a whole sector. Local government organisations are big business and are vitally important to tax payers and service users. They need to ensure that they meet the highest standards and that governance arrangements are not only sound but are seen to be sound.'

The Framework is intended to assist authorities in reviewing and accounting for their own unique approach. The overall aim is to;

'ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.'

The 'International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014)' identifies the key principles which should underpin the governance arrangements of local authorities to ensure that the overarching requirement of '*achieving the intended outcomes while acting in the public interest at all times*' is delivered.

The diagram below demonstrates the various principles of good governance in the public sector and how they relate to each other. In this regard it is important to note that Principles A and B permeate the other 5 core principles (C-G) and moreover that '*good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.*'



Source: International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014)

In essence, governance is about how we make sure that we are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. Governance comprises our systems and processes, culture and values by which we act and account to, engage with and, where appropriate, lead our community.

This document forms the basis of our Local Code of Corporate Governance and identifies the overarching principles in respect of our corporate governance arrangements and sets out our objectives in respect of them. It should be noted that while this Policy sets out the basis of our corporate governance arrangements it does form part of a wider set of local documents and policies that overall constitute the Council's Corporate Governance Framework.

Accordingly, our commitments are to:

- Accept the seven core principles of the Framework as the overarching basis for our Corporate Governance Framework.
- Publish an Annual Corporate Governance Assurance Statement with the annual Statement of Accounts – this is because such a statement if prepared and published in accordance with the Framework will fulfil the statutory duty for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control.
- Where necessary, produce an action plan of improvements to our Corporate Governance Framework, which will be monitored by the Council's Cabinet assisted by Audit and Governance Committee.

4 Specific Policy Areas

4.1 Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

We will:

- Ensure members and officer behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Council.
- Ensure members take the lead in establishing specific standard operating principles or values for the Council and its staff and that they are communicated and understood – building on the Seven Principles of Public Life (the Nolan Principles).
- Lead by example and use the above standard operating principles or values as a framework for decision making and other actions.
- Demonstrate, communicate and embed the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.
- Seek to establish, monitor and maintain the Council's ethical standards and performance.
- Underpin personal behaviour with ethical values and ensure they permeate all aspects of the Council's culture and operation.
- Develop and maintain robust policies and procedures which place emphasis on agreed ethical values.
- Ensure that external providers of services on behalf of the Council are required to act with integrity and in compliance with ethical standards expected by the Council.
- Ensure members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.
- Create the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.
- Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.
- Deal with breaches of legal and regulatory provisions effectively.
- Ensure corruption and misuse of power are dealt with effectively.

4.2 Principle B – Ensuring openness and comprehensive stakeholder engagement.

We will:

- Ensure an open culture through demonstrating, documenting and communicating the Council's commitment to openness.
- Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. Our presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential will be provided.

- Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders and be explicit about the criteria, rationale and considerations used. In due course, ensure that the impact and consequences of those decisions are clear.
- Use formal and informal consultation and engagement to determine the most appropriate and effective interventions / courses of action.
- Effectively engage with institutional stakeholders (*being those other organisations that we need to work with to improve services and outcomes (such as commercial partners and suppliers as well as other public or third sector organisations) or organisations to which they are accountable*) to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.
- Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.
- Ensure that partnerships are based on:
 - trust
 - a shared commitment to change
 - a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit.
- Establish a clear policy on the type of issues that the Council will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.
- Ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.
- Encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.
- Implement effective feedback mechanisms in order to demonstrate how views have been taken into account.
- Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.
- Take account of the impact of decisions on future generations of tax payers and service users.

4.3 Principle C – Defining outcomes in terms of sustainable economic, social and environmental benefits.

We will:

- Have a clear vision, which is an agreed formal statement of the Council's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the Council's overall strategy, planning and other decisions.
- Specify the intended impact on, or changes for, stakeholders including citizens and service users. This could be immediately or over the course of a year or longer.

- Deliver defined outcomes on a sustainable basis within the resources that will be available.
- Identify and manage risks to achieve outcomes.
- Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available.
- Consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision.
- Take a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Council's intended outcomes and short-term factors such as the political cycle or financial constraints.
- Determine the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs.
- Ensure fair access to services.

4.4 Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes

We will:

- Ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensure best value is achieved however services are provided.
- Consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.
- Establish and implement robust planning and control cycles that cover strategic and operational plans, priorities and targets.
- Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.
- Consider and monitor risks facing each partner when working collaboratively, including shared risks.
- Ensure arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances.
- Establish appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.
- Ensure capacity exists to generate the information required to review service quality regularly.
- Prepare budgets in accordance with objectives, strategies and the medium term financial plan.

- Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.
- Ensure the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints.
- Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.
- Ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.
- Ensure the achievement of 'social value' through service planning and commissioning.

4.5 Principle E - Developing the entity's capacity including the capability of its leadership and the individuals within it.

We will:

- Review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.
- Improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently.
- Recognise the benefits of partnerships and collaborative working where added value can be achieved.
- Develop and maintain an effective workforce plan to enhance the strategic allocation of resources.
- Develop protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.
- Publish a document that specifies the types of decisions that are delegated and those reserved for the collective decision making of the Council.
- Ensure the Leader and the Chief Executive have clearly defined and distinctive leadership roles within a structure whereby the Chief Executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.
- Develop the capabilities of members and senior management to achieve effective leadership and to enable the Council to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:
 - ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and Council requirements is available and encouraged,
 - ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and

- responsibilities and ensure that they are able to update their knowledge on a continuing basis,
 - ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external.
- Ensure that there are structures in place to encourage public participation.
- Take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.
- Hold staff to account through regular performance reviews which take account of training or development needs.
- Ensure arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.

4.6 Principal F – Managing risks and performance through robust internal control and strong public financial management.

We will:

- Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making.
- Implement robust and integrated risk management arrangements and ensure that they are working effectively.
- Ensure that responsibilities for managing individual risks are clearly allocated.
- Monitor service delivery effectively including planning, specification, execution and independent post implementation review.
- Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the Council's financial, social and environmental position and outlook.
- Ensure an effective scrutiny and overview function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the Council's performance and that of any organisation for which it is responsible.
- Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.
- Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements).
- Align the risk management strategy and policies on internal control with achieving objectives.
- Evaluate and monitor risk management and internal control on a regular basis.
- Ensure effective counter fraud and anti-corruption arrangements are in place.
- Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.

- Ensure an audit committee or equivalent group/ function, which is independent of the Cabinet and accountable to the Council;
 - provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment,
 - that its recommendations are listened to and acted upon.
- Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.
- Ensure effective arrangements are in place and operating effectively when sharing data with other bodies.
- Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring.
- Ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance.
- Ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.

4.7 **Principal G – Implementing good practices in transparency, reporting, and audit to deliver effective accountability**

We will:

- Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.
- Strike a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.
- Report at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.
- Ensure members and senior management own the results reported.
- Ensure robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement).
- Ensure that the Framework is applied to jointly managed or shared service organisations as appropriate.
- Ensure the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations.
- Ensure that recommendations for corrective action made by external audit are acted upon.
- Ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon.

- Welcome peer challenge, reviews and inspections from regulatory bodies and implement recommendations.
- Gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.
- Ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.

5 Outcomes

As stated above, governance is about how we make sure that we are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. Governance comprises our systems and processes, culture and values by which we act and account to, engage with and, where appropriate, lead our community. The Cabinet and Audit and Governance Committee monitor the Council's commitment to this Strategy to make sure we achieve these objectives.

6 Who is responsible for delivery?

The review of our corporate governance arrangements is an ongoing process and work is planned strategically throughout the year to test and verify our compliance with our Corporate Governance Framework.

In addition to this, an annual review of our governance arrangements is made to determine how we are meeting the core principles. This review culminates in the production of a Corporate Governance Assurance Statement and associated action plan. Each year the Leader and the Chief Executive are required to sign the Assurance Statement confirming the effectiveness of our Corporate Governance Framework. The action plan is monitored 6 monthly by the Audit and Governance Committee. The Assurance Statement is on our website and a summary is included in the Council's Statement of Accounts.

The Chief Executive and his Strategic Management Team play a key role in this assessment process and monitoring any action plan for improvements on the governance arrangements.

7 Performance Monitoring

In addition to the annual assurance process our governance arrangements are regularly monitored by managers, directors and members in the form of:

- Frequent financial and performance monitoring reports to Cabinet
- Quarterly Council Plan monitoring reports to Cabinet
- Quarterly scrutiny of detailed performance measures
- Monitoring of service plans by responsible managers
- Performance Excellence Reviews encompassing a competency framework for staff
- Annual personal development reviews for members

- SWAP reviews of governance arrangements through its corporate governance work programme and through operational audits
- Regular review of our risk management arrangements
- External Auditor review of corporate governance arrangements including the assurance statements, the risk management process and other auditable activities
- A bi-annual review of this Code of Corporate Governance by the Monitoring Officer.

8 Policy/Strategy Consultation

This policy has been discussed at the Strategic Management Team and with colleagues in SWAP – our internal auditor.

9 Equality Impact Considerations

The core principles take into account equality impacts.

10 Policy/Strategy Review

Monitoring Officer.

11 Related Policies/Strategies, Procedures and Legislation

As indicated above there is a wider set of local documents and policies that contribute to the overall Corporate Governance Framework. However the key policies that underpin our governance arrangements can be found [here](#).

Agenda Item: 14

Audit and Governance Committee

17 November 2016



Audit and Governance Committee

Forward Plan 2016/17

Date of Committee	Report	Lead Officer
5 January 2017	<ul style="list-style-type: none">• Internal Audit Activity – Quarters 2&3 2016/17• Audit Committee update• Certification Report• Anti-Money Laundering Policy approval • Analysis of consultants fees 2015/16	SWAP KPMG KPMG Strategic Lead – Finance Financial Services Manager
2 March 2017	<ul style="list-style-type: none">• Annual Audit Plan 2017/18• External Audit Plan• Audit Committee update• Accounting Policies Approval	SWAP KPMG KPMG Financial Services Manager