



Annual Report 2012/13

Governance Committee

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A copy of a leaflet, for use by both members and non-members of the Committee giving guidance on the functions, role and activities of the Governance Committee.	

Foreword by Chairman of the Committee

This report summarises the work of the Committee during the preceding year and concludes that once again it received clear, concise and relevant information together with timely reports and actions taken in response to Members' requests.

The Governance Committee continued to be assured of the integrity and reliability of data held in financial statements and the work undertaken by Internal and External Audit provided detailed assurance on those areas of the Council's work which were the subject of reports.

The assurances from the Director of Finance, Housing and Community, Director of Governance and Director of Environment and Corporate Assets and the work of Internal and External Audit together support the Committee in forming their opinion of the financial statements, enabling them to agree to sign them off in accordance with the regulations

The submission of this Annual Report continues to enhance the effective communication between the Committee and all sections of the Council including the Executive, Statutory Officers, the Head of Internal Audit, External Audit and other stakeholders.

Councillor Trevor Bartlett
Chairman of the Governance Committee

Comment by Director of Governance

This report summarises the achievements of the Governance Committee against its Terms of Reference for the period 1 April 2012 to 31 March 2013 and details the impact that it has made on the overall system of internal control in operation for that period.

David Randall
Director of Governance and Monitoring Officer

The Role of the Governance Committee

The role of the Governance Committee is set out clearly in the Council's Constitution and is also presented in greater detail in the attached leaflet 'Membership of the Governance Committee: Guidance for Members and information for non-Members'. The six appointed members of the Council provide independent assurance of the adequacy of the risk management framework and the associated control environment together with independent review of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment. The Committee also oversees the financial reporting process by considering the final Statement of Accounts.

Work Undertaken During 2012/2013

1. The Accounts and Audit (England) Regulations 2011 require the Council to, at least annually, review the effectiveness of its System of Internal Control, and then publish a statement on internal control within the Annual Governance Assurance Statement. The Council's Corporate Management Team accepted the 2011/12 Annual Governance Assurance Statement and authorised the Chief Executive to sign it following consultation with the Council's S151 Officer and Monitoring Officer. On 11 June 2012 the Cabinet in turn accepted the 2011/12 Annual Governance Assurance Statement and authorised the Leader of the Council to sign it. The Statement included shared services such as East Kent Housing and EK Services in the Governance Framework together with a revised Basket of Measures for 2011/12.
2. During the year the Governance Committee received updates on progress against the agreed actions from the annual governance assurance process. The Committee was able to request service managers and, where necessary, the relevant portfolio holder to attend the committee to give an update on progress against agreed actions to reduce risk and/or improve governance.
3. The Committee considered the effectiveness of Internal Audit by reviewing the annual assessment of the Director of Finance, Housing and Community and Director of Governance (S151 Officer and Monitoring Officer), the view of External Audit; and the quality of reports, actions and follow up through the quarterly reports submitted throughout the year to Committee. The quarterly Internal Audit reports have included the following Council services or topics:

Audit Area	'Delivering Effective Services' Standard	Assurance Level
Budgetary Control	Gold	Substantial
Main Accounting System	Gold	Substantial
Treasury Management	Gold	Substantial
Homelessness of Young People	Gold	Substantial
Income	Gold	Substantial

Audit Area	'Delivering Effective Services' Standard	Assurance Level
Environmental Health & Safety at Work	Gold	Substantial
Risk Management	Bronze	Reasonable
Dog Warden Service	Gold / Silver	Reasonable
Creditors and Construction Industry Scheme	Silver	Reasonable
Car Parking Income and Enforcement	Gold	Reasonable
Vista Leisure – Performance and Monitoring Arrangements	Silver	Reasonable / Substantial
EK Housing (Tenancy & Estate Management)	Shared Service	Reasonable
EK Housing (Rent setting, collection and arrears management)	Shared Service	Reasonable
EK Services – Customer Services	Shared Service	Reasonable
EK Services – ICT (Procurement & Disposals)	Shared Service	Reasonable
EK Services – ICT (ICT Physical and Environmental Controls)	Shared Service	Reasonable
EK Services – Housing Benefit Quarterly Testing (Quarter 2 of 2012-13)	Shared Service	Not Applicable
Capital Accounting	Gold	Substantial
EK Services – Housing Benefit Overpayments	Shared Service	Substantial
EK Services – Business Rates	Shared Service	Reasonable
EK Services – Debtors	Shared Service	Reasonable
Land Charges	Bronze	Reasonable
EKHRP/KCC - Payroll	Shared Service	Reasonable / Reasonable / Limited
Compliance with Contract Standing Orders	Not Applicable	Limited
Partnerships & Shared Services Monitoring	Bronze/Silver	Limited
EKHRP - Employee Health & Safety	Shared Service	Limited
EK Services - Housing Benefits Quarterly Testing – 2011-12 Quarters 2, and 3	Shared Service	Not Applicable
Waste Management	Gold	Reasonable
East Kent Housing – Finance and ICT Controls	Shared Service	Reasonable
East Kent Housing – Tenant Health & Safety	Shared Service	Reasonable
EK Services – Housing Benefit Quarterly Testing (Qtr 4 of 2011-12)	Shared Service	Not applicable
EK Services – Housing Benefit Quarterly Testing (Qtr 1 of 2012-13)	Shared Service	Not applicable
Members' Allowances	Silver	Substantial
EK Services – Council Tax	Shared Service	Substantial

Audit Area	'Delivering Effective Services' Standard	Assurance Level
Bank Reconciliation	Gold	Substantial
Let Properties and Concessions	Silver	Reasonable
VAT Compliance	Gold	Reasonable / Limited
Data Protection Compliance	Gold	Reasonable / Limited
EK Services – Housing Benefit Quarterly Testing (Qtr 3 of 2012-13)	Shared Service	Not applicable

4. The Committee received the Final Accounts with an unqualified audit opinion at its meeting in 14 March 2013, presented by the Audit Commission.

Work Programme for 2012/13

2012/2013 Governance Committee	
Date	Main Agenda Items
June 2012	Internal Audit Annual Report Internal Audit Quarterly Progress Report Draft Annual Accounts 2012/13 Annual Governance Assurance Statement Audit Commission's Annual Audit Letter 2012 Review of the Constitution
September 2012	Final Annual Accounts 2012/2013 Internal Audit Quarterly Progress Report Audit Commission's Quarterly update
December 2012	Internal Audit Quarterly Progress Report Annual Governance Assurance Statement Action Plan – progress report Audit Commission's Quarterly update Risk Management and Value for Money Update
March 2013	Internal Audit Annual Plan 2012/13 Internal Audit Quarterly Progress Report Audit Commission's Quarterly update Governance Committee Programme for 2013/2014

Internal Audit Plan 2013/14 – 3 Year Strategic Plan

Plan Area	Year last audited	Previous Assurance level	2013-14 Planned Days	Quarter Prioritised for 2013-14	2014-15 Planned Days	2015-16 Planned Days
Financial:						
Capital	2011-12	Substantial	5	3		6
Treasury Management	2011-12	Substantial	5	3		6
Car Parking and PCNs	2012-13	Reasonable			10	10
Bank Reconciliation	2012-13	2012-13 WIP			5	
Creditors and CIS	2012-13	Reasonable			10	
Main Accounting System	2011-12	Substantial	5	3		10
Income	2012-13	Substantial			10	
Budgetary Control	2011-12	Substantial	5	3		10
VAT	2012-13	Reasonable/ Limited			10	
Insurance and Inventories of Portable Assets	2009-10	Substantial	12	1		12
Residual Housing Systems:						
Homelessness	2010-11	Substantial	10	4		10
Housing Allocations	2012-13	2012-13 WIP				10
Right to Buy	2010-11	Reasonable	5			
HRA Business Plan	2010-11	Limited			10	
Governance Related:						
Data Protection	2012-13	Reasonable/ Limited			10	
Freedom of Information and Information Management.	2010-11	Reasonable	10			
Asset Management	2009-10	Reasonable			10	
Members' Code of Conduct, Register of Interests, Gifts & Hospitality (incl. The Bribery Act) and Standards Arrangement	2010-11	Substantial	10	1		
Officers' Code of Conduct, Gifts & Hospitality (incl. the Bribery Act) and Whistle Blowing Arrangements	2012-13	2012-13 WIP				10
Local Code of Corporate Governance	2009-10	Substantial	6			5
Equality and Diversity	2012-13	2012-13 WIP				
Performance Management/Validation	2010-11	Reasonable	10	4		
Anti-Money Laundering	2011-12	Substantial			5	
Complaints Monitoring	2011-12	Reasonable/Limited			10	
RIPA	2009-10	Audit part of system				
Partnerships and Shared Service Monitoring	2011-12	Reasonable			10	
Scheme of Officer Delegations	2007-08	Substantial				
Climate Change	2009-10	Reasonable				
Business Continuity & Emergency Planning	2010-11	Limited	10	1		

Plan Area	Year last audited	Previous Assurance level	2013-14 Planned Days	Quarter Prioritised for 2013-14	2014-15 Planned Days	2015-16 Planned Days
Corporate/Governance and Audit Committee	2011-12	N/A	32	1 to 4	32	32
Risk Management	2012-13	Reasonable				10
Other:						
Liaison with the External Auditors	2011-12	N/A	3	1 to 4	3	3
Previous Year Work in Progress b/fwd	2011-12	N/A	5	1	10	10
Follow-up	2011-12	N/A	17	1 to 4	17	17
Contract Audits:						
CSO Compliance	2011-12	Limited	10			
Service Contract Monitoring	2010-11	Substantial	10			
Receipt and Opening of Tenders	2010-11	Reasonable			9	
Procurement Strategy and e-procurement	2010-11	Limited			10	
Service Level:						
Cemeteries & Crematoria	2010-11	Substantial	10			
Child Protection/CRB	2011-12	Reasonable			10	
Community Safety	2011-12	Substantial			10	
Coast Protection	2010-11	Reasonable	6			
CCTV	2010-11	Substantial	10			
Dog Warden Service and Enforcement	2012-13	Reasonable				
Electoral Registration	2011-12	Substantial				
Environmental Health – Environmental Protection Service Requests	2012-13	2012-13 WIP				10
Environmental Health - Food Safety	2009-10	Substantial	10			
Environmental Health – Public Health Burials	2010-11	Substantial				
Environmental Health - Port Health	2012-13	2012-13 WIP				10
Environmental Health – Pest Control	2011-12	Reasonable			10	
Environmental Health – Health and Safety at Work	2012-13	Substantial				10
Environmental Health - Environmental Protection (Contaminated Land, Air Quality Mngmt & Monitoring, Pollution Prevention, Bathing and Drinking Water).	Pre-2004-05	To be Assessed	10			
Licensing	2012-13	2012-13 WIP				10
Events Management	2009-10	To be Assessed				
Grounds Maintenance	2011-12	Reasonable			12	
Disabled Facilities Grants	2010-11	Substantial	10	1		
DES Project Work	N/A	N/A	12			
Health & Wellbeing	New	N/A	12			
Land Charges	2011-12	Reasonable			10	
Museums	2012-13	2012-13 WIP				12

Plan Area	Year last audited	Previous Assurance level	2013-14 Planned Days	Quarter Prioritised for 2013-14	2014-15 Planned Days	2015-16 Planned Days
Let Properties and Concessions	2012-13	2012-13 WIP				10
Members' Allowances and Expenses	2012-13	2012-13 WIP				10
Planning (including s.106 agreements)	2010-11	Reasonable	10	4		
Building Control	2010-11	Reasonable			12	
Sports and Leisure	2012-13	Substantial/Reasonable				12
Visitor Information Arrangements	2012-13	2012-13 WIP				10
Waste Management and Street Cleansing	2011-12	Substantial			10	
Whitecliffs Countryside Project	2011-12	Reasonable				
Youth Development Strategy	2009-10	Substantial				
Human Resources:						
Recruitment	2012-13	2012-13 WP				5
Absence Management, Annual Leave and Flexi Leave	2011-12	Limited			5	
Payroll, SMP and SSP	2011-12	Limited Limited Reasonable	5	2	5	5
Post Entry Training	Pre-2004-05	To be Assessed				
Employee Health, Safety and Welfare	2011-12	Reasonable				5
Appraisal System	Pre-2004-05	To be Assessed				
Employee Allowances and Expenses	2011-12	Reasonable			5	
Employee Benefits-in-Kind	2010-11	Reasonable	5			
Total Planned Days			270		270	270
Shared Service Audit Plans:						
EK Services (Note: Benefit work beyond 2013-14 subject to actual date of Welfare reform implementation):						
Housing Benefits - Payments	2012-13	2012-13 WIP			15	
Housing Benefits - Overpayments	2011-12	Substantial	15			15
Housing Benefits – Fraud Investigations Unit	2011-12	Reasonable	15			15
Housing Benefits – Admin & Assessment	2010-11	Substantial			15	
Housing Benefits – Quarterly Testing	2012-13	N/A	40	1 to 4	40	40
Council Tax	2012-13	Substantial			30	
Business Rates	2011-12	Reasonable	30			30
Customer Services/Gateway	2011-12	Reasonable			15	
Debtors and Rechargeable Works	2011-12	Reasonable	15			15
ICT – Change Controls	2007-08	Reasonable	15			

Plan Area	Year last audited	Previous Assurance level	2013-14 Planned Days	Quarter Prioritised for 2013-14	2014-15 Planned Days	2015-16 Planned Days
ICT – File Security	2007-08	Reasonable			15	
ICT – Network Security	2012-13	2012-13 WIP				15
ICT – Procurement and Disposal	2012-13	Reasonable	15			
ICT – Internet and e-mail	2011-12	Reasonable			15	
ICT – Management and Finance	2011-12	Reasonable				15
ICT – Physical and Environment	2011-12	Reasonable			15	
ICT – Software Licensing	2012-13	2012-13 WIP				15
ICT – PC Controls and Application Controls	2007-08	Reasonable	15			
Total EK Services Planned Days:			160		160	160
East Kent Housing (ALMO):						
Interfaces with Finance and ICT Systems	2011-12	Substantial			8	
Audit Ctte/EA Liaison/Follow-up	2012-13	N/A	8	1 to 4	8	8
Rent Accounting, Collection and Debt Management	2011-12	Reasonable	12	4		28
Planned and Responsive Repairs and Maintenance	2012-13	2012-13 WIP			40	
Leasehold Services	2010-11	Limited	40	2		
Health and Safety (Fire, Gas etc)	2011-12	Reasonable			24	
Sheltered and Supported Housing (including Supporting People)	2012-13	To be Assessed	20	1		16
Tenancy and Estate Management	2012-13	Reasonable				28
Total East Kent Housing Planned Days:			80		80	80



Membership of the
Governance Committee:
Guidance for Members
and information for non-Members

March 2012

Governance Committee – Mission Statement

Why is it important to have a Governance/Audit Committee?

Corporate Governance is all about doing the right thing in the right way.

The Governance Committee is the Council's Audit Committee monitoring to ensure Dover District Council delivers effective decision making, value for money in all expenditure and conducts itself in an open, ethical and transparent manner which displays the highest levels of integrity.

Introduction

The aim of this Guidance is to tell those who are not members of Dover District Council's Governance Committee about the importance of its work not only to the Council as a whole but also to the communities of Dover District who benefit from good governance in their local authority.

It will also inform any potential or existing elected Member of the District Council as to what will be expected of them should they be appointed to serve on the Governance Committee.

Finally it serves as a reminder to those Councillors who already fulfil the role of member of the Governance Committee, helping them to explain their function, assess their own performance and benchmark with others in similar positions.

Statement of Purpose

The purpose of the Governance Committee is to provide independent assurance of the adequacy of the Council's risk management framework and its associated control environment; independent examination of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment; and to oversee the financial reporting process.

The Governance Committee is an essential element of good governance and is best delivered by a Committee which is independent of the Executive (Cabinet) and Scrutiny functions. An effective Governance Committee can help to raise the profile and importance of internal control, risk management and financial reporting arrangements within the Council. It can also act as a forum for discussing issues raised by internal (East Kent Audit Partnership) and external (Audit Commission) audit.

The Audit Commission challenges local authorities to ensure that their Audit or Governance Committees work effectively. In particular a sound system of internal control is in place which includes effectively delivering the core functions of an Audit Committee that provides challenge to the Executive when required; and provides for effective leadership on governance, financial reporting and audit issues.

Core Functions

The main issues with which the Governance Committee can deal are:

- Consider the effectiveness of the Council's risk management arrangements, the control environment and associated counter fraud and corruption arrangements;

- Seek assurances that action is being taken on risk-related issues identified by auditors and inspectors;
- Be satisfied that the Council's assurance statements, including the Governance Statement properly reflect the risk environment and any actions required to improve it;
- Approve (but not direct) internal audit's strategies and plans;
- Review summary internal audit reports and the main issues arising and seek assurances that action has been taken where necessary;
- Receive the annual report of the head of internal audit;
- Consider the reports of external audit and inspection agencies;
- Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies and that the value of the audit process is actively promoted;
- Review the financial statements, external auditor's opinion and reports to Members and monitor management action in response to the issues raised by external audit.

Features

Good Governance Committees are characterised by strong chairmanship – displaying a depth of skills and interest. An interest and level of knowledge in financial and risk management, accounting concepts and standards and the regulatory regime are also essential. There needs to be unbiased attitudes – treating auditors, Cabinet and Corporate Management Team (CMT) equally, as well as having the ability to challenge the Cabinet/CMT where required. The membership of the Governance Committee should be balanced, objective, independent of mind and knowledgeable.

Other features of an effective Committee include:

- meetings characterised by free and open discussion by all members without political influence being displayed;
- prompt decisions on all matters put before the Committee;
- financial understanding displayed by one or more of the Members when considering issues;
- monitoring and, where necessary, supporting managers to secure successful outcomes to audit recommendations.

Structure and Administration

Although no single Committee model is prescribed it should be independent of the Executive and Scrutiny functions. It should have clear reporting lines and rights of access to other committees and functions.

There must be terms of reference which are reviewed on an annual basis taking into account relevant governance developments and how the Governance Committee integrates with other committees of the Council.

Regular attendees to Governance Committee meetings should include the Chief Executive, Director of Governance & Monitoring Officer, Director of Finance, Housing and Community (with S151 responsibility), Head of Internal Audit and the Audit Commission. The Committee should also have the right to call on any other officers or agencies of the Council as required.

The Benefits

The Governance Committee will bring the following benefits to the Council:

- reduce the risks of illegal or improper acts;
- reinforce the importance and independence of internal and external Audit;
- increase confidence in the objectivity and fairness of financial reporting.

Stricter internal control and the establishment of a Governance Committee can never eliminate the risks of serious fraud, misconduct or misrepresentation of the financial position. However it will:

- give additional assurance through a process of independent and objective review; and
- raise awareness of the need for internal control and the implementation of audit recommendations.

Committee authority

The Governance Committee is vested with sufficient authority to act with independence. It is constituted as a committee of the Council and the terms of Reference are contained within the Council's Constitution. The Committee has explicit authority to receive full access to information and the ability to investigate any matters within its Terms of Reference.

Frequency of meetings

The frequency of meetings needs to be driven by the nature and timing of the business to be considered, any complementary work conducted by other committees and any work that can be carried out between meetings. This all needs to be determined at the outset of the financial year so that the Committee is not considering unnecessary issues, reacting to foreseeable events or commenting on matters that can no longer be influenced.

It is expected that the Governance Committee will meet 4 times per year but the Committee can decide to increase this if it is felt necessary to ensure that the Committee meets its Terms of Reference. The quorum for the meeting will be 50% of the Members.

Assurance Framework

The majority of assurances to the Committee should come from management and auditors who provide a critical element of independence and assurance. In this context robust systems of risk management and application of an Assurance Framework should be at the core of any Committee's review process.

Therefore the Governance Committee will need to liaise closely with management and other committees dealing with and managing risk in order to minimise any duplication or overlap. The Governance Committee's role is not to manage risks but rather to ensure that the overall system is in place and effective.

Key Questions

This list of questions is not intended to be exhaustive or restrictive, nor should it be treated as a tick list substituting for detailed consideration of the issues it raises. Rather it is intended to act as a "prompt" to help the Governance Committee ensure that their work is comprehensive.

Strategic processes

- How is the organisational risk management culture generated and is it appropriate?
- Is there a comprehensive process for identifying and evaluating risk and for deciding what levels of risk are tolerable?
- Is the Risk Register an appropriate reflection of the risks facing the organisation?
- Is appropriate ownership of risk in place?
- How are these risks being managed?
- What are the areas of greatest risk to the achievement of the Committee's aims and objectives?
- What areas in the internal control system give management the greatest concern and why?
- How does management know how effective internal control is?
- Is risk management carried out in a way that really benefits the organisation or is it treated as a box ticking exercise?
- Is the organisation as a whole aware of the importance of risk management and of the organisation's risk priorities?
- Does the system of internal control provide indicators of things going wrong?
- How meaningful is the Annual Governance Assurance Statement and what evidence underpins it?
- Does the Governance Statement appropriately disclose action to deal with material problems?
- Have the implications of the results of the effectiveness review been discussed at Management team level?
- Have any major changes been made in internal controls in the past year? Were these made in order to improve existing controls or were they new controls established due to changes in operating systems?

- Are appropriate procedures in place to ensure adequate user involvement in the development of new systems and major system changes, including the design of control checks and balances?
- What were the most significant internal control weaknesses uncovered by internal and external auditors during the period?
- What is the auditors' view on the balance between the risk of error in the present internal control system and the cost of additional controls?

Planned activity

- Is the internal audit strategy appropriate for delivery of a positive reasonable assurance on the whole of risk control and governance?
- Will the annual audit plan achieve the objectives of the internal audit strategy and in particular is it adequate to facilitate a positive, reasonable assurance?
- Does internal audit have appropriate resources, including skills, to deliver its objectives?
- Are there any issues arising from management not accepting internal audit recommendations and are agreed internal audit recommendations appropriately actioned?
- What assurance is there about the quality of internal audit's work?
- Is there appropriate co-operation between the internal and external auditors?

Policies of the organisation

- Is there an appropriate counter fraud policy in place and are losses suitable recorded?
- Are suitable processes in place to ensure accurate financial records are kept?
- Does financial control, including the structure of delegations, enable the organisation to achieve its objectives with good value for money?
- Have any cases of fraud or illegal, questionable or unethical activities been uncovered which might affect the accounts or which could cause embarrassment?
- Are issues raised by the external auditors given appropriate attention?

Response to audit activity

- Are agreed procedures in place for monitoring progress with the implementation of recommendations?
- If management reject audits recommendations, which the auditor stand by, are suitable resolution procedures in place?

Assurances

- Do the assurances available facilitate the drafting of a meaningful Governance Statement?
- Do those producing the assurances understand fully the scope of the assurance they are being asked to provide and the purpose to which it will be put?
- What mechanisms are in place to ensure the assurances are reliable?
- Are the assurances 'positively' stated (ie – premised on sufficient, relevant evidence to support them)?
- Do the assurances draw out material weaknesses or losses, which should be addressed?

The Governance Committee itself

- How does the Governance Committee know if it is being effective in achieving its terms of reference and adding value to corporate governance and control systems of the organisation?
- Is the Committee content that it has received sufficient training and has the appropriate skills mix?
- Is the Committee content with its level of understanding of the purpose of the work of the organisation?
- Is the Committee content that it has sufficient time to give proper consideration to its business?
- Is the Committee content that it is avoiding any conflict of interest?
- Is there any evidence of the Committee's advice having an impact on the organisation?

Terms of Reference

The Committee comprises 6 members of the Authority.

Purpose

To provide independent assurance of the adequacy of the control and risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process. The Governance Committee will also sit as the Council's Audit Committee receiving reports from both internal and external audit, approving the audit programmes and ensuring sufficient resources to deliver the internal audit service.

Functions

1. Agree and then periodically review the Terms of Reference in relation to the Internal Audit Function.

2. Ensure effective internal audit and internal control arrangements.
3. Receive the Internal Audit Annual Programme of Work.
4. Receive audit activity reports and assurances contained therein relating to the level of internal control and risk management across the Council.
5. Ensure that audit recommendations agreed by management are implemented effectively.
6. Consider external audit reports and make recommendations to the Council.
7. Ensure effectiveness of the Council's risk management arrangements.
8. Seek assurances that effective action is being taken on risk and internal control related areas of weakness.
9. Receive the Governance Assurance Statement and monitor implementation of the action plan.
10. Approve the Council's audited Annual Statement of Accounts, income and expenditure and balance sheet prior to 30 September.
11. Monitor and review the Constitution and make recommendations to Council.
12. Consider electoral matters and Boundary Reviews and make recommendations to Council.
13. Consider reports of the Joint Independent Remuneration Panel and make recommendations to Council.
14. Independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control information.

Role and responsibilities of Governance Committee members

Members of the Governance Committee and nominated substitutes are required to:

- scrutinise draft and final accounts in September each year
- consider audit reports on Council services
- receive and approve the Internal Audit action plan
- receive and consider the annual Audit and Inspection letter
- consider risk assessment and management
- review the Council's Constitution and recommend changes
- consider electoral and boundary review matters
- make recommendations to Council
- receive regular training and updating on relevant matters.

Skills and competencies required

- attention to detail
- understanding of Council functions and services
- understanding of audit processes
- familiarity with Council's statement of accounts and supporting processes
- familiarity with the Council's Constitution
- understanding of corporate risk and its management

NB: These skills and competencies are in addition to those required to be an elected Member of the Council.

Programme of meeting dates (to be confirmed at Annual Council on 22 May 2013)

20 June 2013
26 September 2013 (Final Accounts)

5 December 2013
20 March 2014