

Audit and Governance Committee Annual Report 2012/13



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Tunbridge Wells Borough Council

Audit and Governance Committee Annual Report – 2012/13

Foreword by Cllr Len Horwood, Chairman of the Audit and Governance Committee



I am delighted to introduce the first annual report of the Audit and Governance Committee, covering the period 18 July 2012 to 31 March 2013. The Localism Act 2012 abolished the Standards Board for England, meaning there was no longer a national regulator for local government standards. It also abolished the requirement for councils to adopt a national model Code of Conduct and the requirement to have a statutory Standards Committee and related complaints' framework. In order to address the Council's duty to have a Code of Conduct and to promote and maintain high standards of conduct a resolution was passed to dissolve the former Standards Committee and re-name the Audit Committee to the Audit and Governance Committee, increasing its membership and terms of reference. The last meeting of the former Audit Committee took place on 26 June 2012. During its first year, this new Committee has embraced its responsibilities and continued to build its strength and effectiveness.

The Audit and Governance Committee is responsible for reviewing the Council's governance arrangements (both financial and non financial) and seeks to obtain appropriate assurances in these areas. As members of this Committee, we have continued to follow best practice and to become increasingly challenging of officers whilst always supporting them in their governance priorities. Meetings are held in public, and all members of the Council as well as members of the public are welcome and encouraged to attend. The Committee has continued to ensure that this Council promotes and maintains high standards of conduct by members and co-opted members of the authority providing public reassurance that ethical issues are taken seriously.

1. Introduction

The Council established the Audit and Governance Committee with effect from July 2012 and its functions incorporate those undertaken by the former Audit Committee as well as some of the functions previously the responsibility of the Standards Committee, which was dissolved. Whilst there is no statutory obligation to have an Audit and Governance Committee, it is widely recognised as a core component of effective governance. In recent years there has been a significant amount of regulation and guidance issued on governance arrangements for private and public sector bodies, the common feature of governance arrangements being the existence of an Audit and Governance Committee:

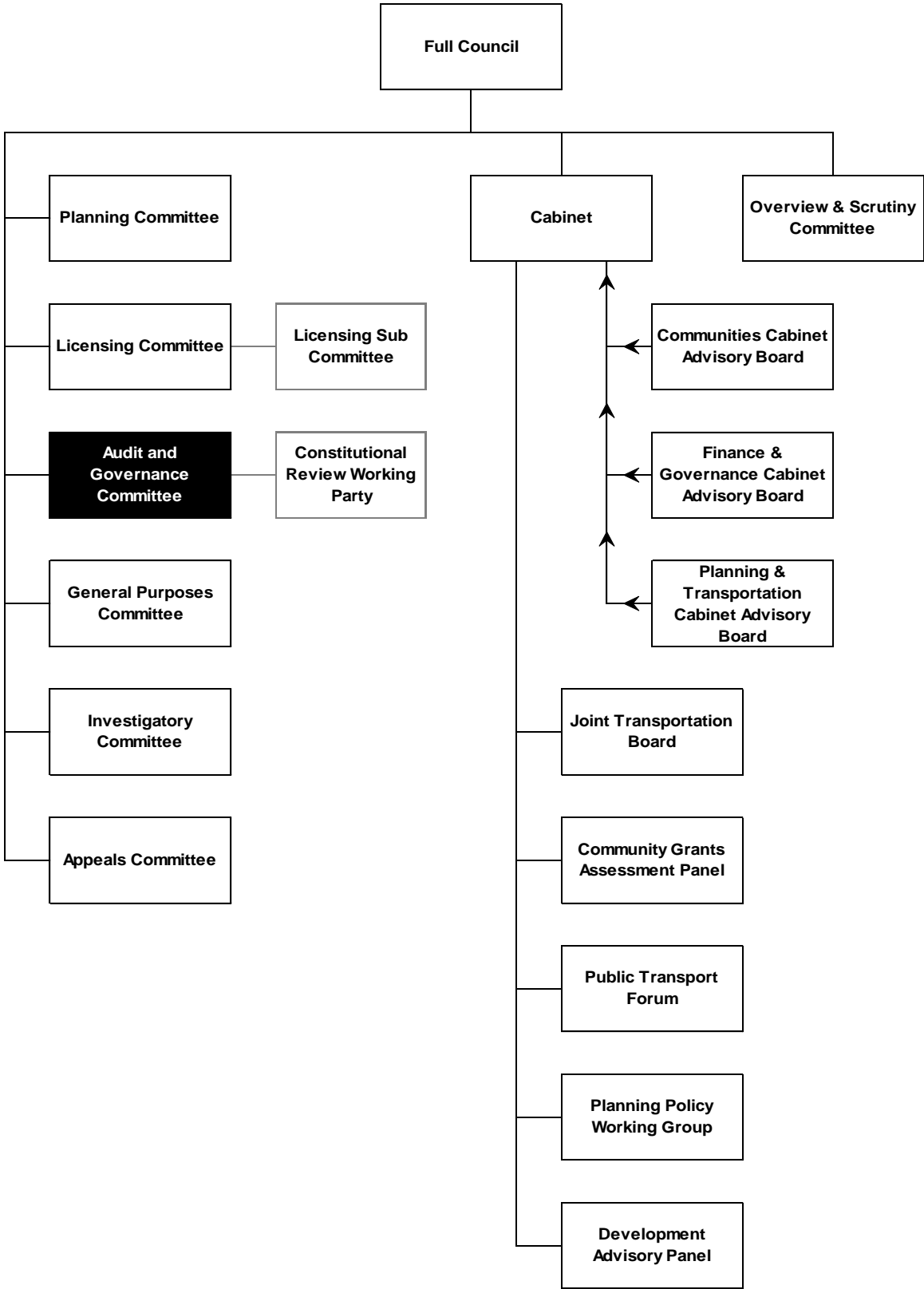
The Audit and Governance Committee differs from the Overview and Scrutiny Committee in that the role of scrutiny is to review policy and challenge whether the executive has made the right decisions to deliver policy goals. The Audit and Governance Committee, however, exists to provide **independent assurance** of the adequacy of the 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 affects the control environment, and oversight of the financial reporting process.

The Committee **is not a substitute for the executive function** in the management of internal or external audit, risk management, corporate governance, stewardship reporting, internal control or any other review or assurance function. It is the Committee's role to examine these functions, and to offer opinions or recommendations on the way the management of these functions is conducted.

There are many benefits to be gained from an effective Audit and Governance Committee. In fulfilling its role the Committee will:

- raise greater awareness of the need for internal control and the implementation of audit recommendations;
- increase public confidence in the objectivity and fairness of financial and other reporting;
- reinforce the importance and independence of internal and external audit and any other similar review process (for example, providing a view on the Annual Governance Statement);
- provide additional assurance to the Authority and its stakeholders through the results of its reviews;
- ensure that this Council promotes and maintains high standards of conduct by members and co-opted members of the authority providing public reassurance that ethical issues are taken seriously;
- promote and maintain high standards of conduct by Members and Co-opted Members of the Council and to make recommendations to Council on improving standards;
- maintain oversight of the Council's arrangements for dealing with Code of Conduct complaints; and
- maintain an overview of the Council's constitution.

2. Tunbridge Wells Borough Council Committee Structure



3. Terms of reference and responsibilities

The Committee's detailed terms of reference are set out in the Council's Constitution and the 'audit committee' aspects are based on the Chartered Institute of Public Finance and Accountancy (CIPFA) model; however in summary they are to provide independent assurance to the Council in relation to the area of governance. This is achieved by:

- Providing a forum for monitoring governance arrangements;
- Reviewing the effectiveness of the Council's risk management, internal control and its overall assurance framework;
- Reviewing the effectiveness of the Council's financial and non-financial performance to the extent that it might impact on the above;
- Reviewing the performance of the Council's Internal Audit section and receiving and discussing monitoring reports from both internal and external sources;
- Receiving and reviewing external audit reports and liaising with external auditors on significant matters identified;
- Advising upon and reviewing any other matters referred to the Audit and Governance Committee by the Executive or other regulatory committees;
- Considering, accepting and taking a view on the Annual Statement on Accounts and the Annual Governance Statement;
- Promoting and maintaining high standards of conduct by Members and Co-opted Members of the Council and to make recommendations to Council on improving Standards, as well as maintaining an oversight of the Council's arrangements for dealing with Code of Conduct complaints; and
- Making recommendations to the Authority for action to address any deficiencies.
- The Constitutional Review Working Party (CRWP), established in June 2009 as a working party of the former Standards Committee. Once the Standards Committee was dissolved in July 2012 and the new ethical governance duties under the Localism Act 2011 were transferred to the Audit and Governance Committee, full Council considered it appropriate that the CRWP came under the remit of the Audit and Governance Committee. The CRWP comprises Mr Max Lewis (Independent Member) and Councillors Mrs March, Mrs Mayhew and Poile. The Working Party considers any constitutional or procedural matter concerning the Council and makes recommendations on changes to the Constitution, and other Council Procedures, for consideration by the Audit and Governance Committee and, through it, to the Full Council. It also assists the Audit and Governance Committee in undertaking regular reviews of the Council's Constitution document.

4. Membership

The Audit and Governance Committee comprises of eight Borough Councillors, four co-opted independent members and two parish council representatives. The Committee met on three occasions in 2012/13. Committee agenda papers and minutes are available on the Council's website www.tunbridgewells.gov.uk

2012/13 Audit Committee Members

Cllr L Horwood
Chairman



Cllr S Ward
Vice-Chairman



Cllr G Hall



Cllr T Poile



Cllr F Rook



Cllr M Rusbridge



Cllr D Scott



Cllr J Stanyer



Mr M Lewis
Independent member



Mr D Greene
Independent Member



Mr J Hedges
Independent Member



Mr R Segall Jones
Independent Member



Parish Cllr M Mackenzie
Parish/Town Council
Representative



Parish Cllr Mrs C Codd
Parish/Town Council
Representative



5. Committee Attendance 2012/13

The Committee has been well supported throughout the year by both members and officers, and attendance records are set out in the table below.

Member/Officer	Audit Committee	Audit & Governance Committee			
	26/05/12	26/09/12	21/11/12	05/03/13	
<u>Audit Committee Members</u>					
Cllr Horwood (Chair)	Y	Y	Y	Y	
Cllr Ward (Vice-Chair)	Y	Y	Y	Y	
Cllr Hall	Y	Y	A	A	
Cllr Poile	n/a	Y	Y	Y	
Cllr Rook	Y	A	Y	Y	
Cllr Rusbridge	n/a	Y	Y	Y	
Cllr Scott	Y	Y	Y	Y	
Cllr Stanyer	Y	Y	Y	Y	
<u>Independent Members</u>					
Max Lewis	Y	A	Y	Y	
James Hedges	Y	Y	Y	A	
David Greene	Y	Y	Y	Y	
Richard Segall Jones	n/a	Y	Y	Y	
<u>Parish/Town Council Representatives</u>					
Mike Mackenzie	n/a	Y	A	Y	
Clair Codd	n/a	Y	Y	Y	
<u>Other Visiting Councillors</u>					
Cllr Scholes	Y	-	Y	Y	
Cllr Webb	-	-	Y		
Cllr Dr Hall	-	-	-	Y	
Cllr Jukes	-	-	-	Y	
Cllr McDermott	-	-	-	Y	
<u>Officers</u>					
Head of Finance & Governance	Y	Y	Y	Y	
Internal Audit Manager	Y	Y	Y	Y	
Head of Audit Partnership	Y	Y	Y	-	
Director of Change & Communities	Y	Y	Y	-	
Financial Services Manager	Y	Y	-	-	
Legal Services Manager and Monitoring Officer		Y	Y	Y	
Committee Administrator	Y	Y	Y	Y	
Accountant Consultant	Y	Y	-	-	
Head of Economic Development	-	-	-	Y	
Policy, Performance and Partnerships Manager	Y	-	Y	-	
Benefits Security Manager	Y	-	Y	-	
Director of Development and Environment	-	-	-	Y	
Democratic and Community Engagement Manager	-	-	-	Y	
Group Manager & Deputy Monitoring Officer	-	-	-	Y	

Member/Officer	Audit Committee	Audit & Governance Committee		
	26/05/12	26/09/12	21/11/12	05/03/13
<u>External Audit / Grant Thornton</u>				
Darren Wells	-	-	-	Y
Richard Smith	Y	Y	-	Y
Andy Mack	Y			
Graham Short	Y			

Key: Y = Attendance, N = Non Attendance, A = Apologies Received, N/A = Not Audit Committee Member

6. The Committee completed the following programme during 2012/13

Function/Issue	Audit Committee	Audit & Governance Committee		
	26/5/12	26/09/12	21/11/12	05/03/13
<u>Internal Audit Activity</u>				
Internal Audit Operational Plan 2013-14				X
Public Sector Internal Audit Standards				X
Internal Audit Annual Plan 2012 -13	X			
Internal Audit Interim Report			X	
Internal Audit Partnership – Progress Report			X	
Risk Management – Strategic Risk Review	X		X	
Audit Committee Annual Report 2011/12	X			
<u>External Audit / Grant Thornton Activity</u>				
Update from Audit Commission on External Audit		X		
External Audit Progress Report	X			X
Annual Audit Letter 2011/12		X		
Certification of Grant Claims 2011/12		X		
<u>Regularity Framework / Internal Control Arrangements</u>				
New Standards Functions for Audit and Governance Committee		X		
Review of Arrangements for Dealing with Complaints under the Code of Conduct		X		
Members' Annual Reports 2012/13				X
Feedback from the Constitutional Review Working Party Regarding Changes to the Constitution		X	X	X
Terms of Constitution Working Party			X	
Request for Dispensation from Hawkhurst Parish Council			X	
Investigations - exempt			X	
Update on Member Complaints			X	X
Review of Governance Arrangements				X
Update on Recruitment of Independent Person			X	
Strategic Compass Monitoring	X		X	
Benefit Fraud Partnership Update	X		X	
National Fraud Initiative - Outturn			X	
Merger of the Two Planning Committees				X
Training Programme			X	
Work Programme	X	X	X	X
Tunbridge Wells Regeneration Company				X
<u>Accounts</u>				
Statement of Accounts and Annual Governance Report 2011/12	X	X		

7. Dealing with Complaints about Council Members

The Localism Act 2011 obliges Councils to have both a Code of Conduct and a procedure for dealing with allegations that a member has breached that Code of Conduct. The Act further provides that the District Council for the area is responsible for dealing with complaints against all the Parish and Town Councillors for its area as well as dealing with complaints against Borough Councillors. Full Council, at its meeting on 18 July 2012, resolved to adopt the 'Kent Procedures' for dealing with Member Complaints. The 'Kent Procedures' are so called because they were devised by the Kent Monitoring Officer Group and have been adopted by Kent County Council and most of the Kent districts. The concept of proportionality runs through the procedures such that the level of resource and decision on each complaint should be proportionate to the seriousness of the complaint. This very much represents the guidance from Central Government which has stressed Councils should not adopt 'gold plated' arrangements.

Under the procedures authority is delegated to the Monitoring Officer to make an initial assessment of the complaint (in consultation with the Independent Person if necessary) and, if appropriate, the Monitoring Officer will seek to resolve the complaint informally. If it is decided the complaint should be investigated then following that investigation a Sub-Committee of the Audit and Governance Committee will determine the complaint.

The Act also sets out a requirement that an 'independent person' plays a role in any procedures designed for investigating allegations that a member has breached the Code of Conduct. The independent person's views must be sought and taken into account prior to a decision being made following an investigation into a complaint. This Council's Independent Person, Mr Donald Wright, was appointed by Full Council in October 2012 following an interview process.

During the year ending 31 March 2013 there were a total of 3 complaints. All complaints were made at the very end of the period. Two complaints were made against Parish/Town Councillors. One has been referred for mediation and one has been referred for investigation. The third complaint was made against a Borough Councillor. Further information has been necessary to make an initial assessment of this complaint.

In conclusion there were no Member complaints from adoption of the new procedures and Code until the last two months of the review period. Three complaints were received at the end of the review period and have been dealt with as set out above. The new procedures have proved to be very flexible, giving ample opportunity for informal resolution but allowing for formal investigation where appropriate.

8. Assurance

The Audit and Governance Committee has considered the following areas to assist it in gaining assurance of the governance arrangements within the organisation as part of its annual work programme.

Risk Management
<ul style="list-style-type: none">• Consider the effectiveness of the Authority's risk management arrangements• Seek assurance that action is being taken on risk-related issues identified by auditors and inspectors

This has been achieved by:

- Receiving regular progress reports on the risk register, considering the movements in individual risks and their categorisation, and influencing the format and presentation of risk reports;
- Receiving progress reports on internal and external audit issues.

Internal Control assurance
<ul style="list-style-type: none"> • Consider the effectiveness of the Authority's control environment • Be satisfied that the Authority's assurance statements including the Annual Governance Statement properly reflect the control environment and any actions required to improve it

This has been achieved by:

- Considering the review of internal control for 2011/12 and agreeing the significant issues to be included in the Council's Annual Assurance Statement for 2011/12
- Approving the Authority's Annual Governance Statement for 2011/12 and the action plan to address significant improvements. These were incorporated into the Corporate Improvement Plan and actions have been monitored by the Committee throughout the year;

Audit Activity
<ul style="list-style-type: none"> • Approve (but not direct) Internal Audit's strategy; plan and monitor performance • Review summary Internal Audit reports where they've received a 'limited' or 'minimal' assurance and seek assurances that action has been taken where necessary • Receive the annual report of the Internal Audit Manager • Consider the reports of external audit and inspection agencies • Ensure there are effective relationships between internal and external audit, and inspection agencies

Internal Audit

The Committee has:

- Considered and agreed the Internal Audit Annual Audit Plan for 2012/13;
- Agreed the Internal Audit annual plan for 2013/14;
- Received and considered the Head of Audit Partnerships Annual Report for 2011/2012 including the opinion on the Authority's control environment which was incorporated into the Annual Governance Statement;
- Received regular reports on the Internal Audit team's progress against the Plan;
- Considered specific Internal Audit reports with regard to receiving minimal or limited assurance.
- Received progress reports on the National Fraud Initiative (NFI) with further progress reports to be brought forward in 2012/13;

External Audit

The Committee has:

- Received and agreed the Annual Audit Letter for 2011/12,
- Considered and agreed the Audit Plan for 2012/13;
- Considered and agreed the certification of grant claim report;
- Received progress reports on the action taken in response to external audit recommendations via the corporate improvement reports.

Accounts
<ul style="list-style-type: none">• 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

The Committee has sought assurance by:

- Considering changes both to the format of the Accounts and the accounting policies used to prepare the accounts;
- Approving the Statement of Accounts for 2011/12 and later amendments;
- Receiving and considering the Annual Governance Report 2011/12, and agreeing the signing of the letter of representation by the Chairman of the Audit Committee, Head of Finance and Governance, Chief Executive and the Leader of the Council;
- Considering the Treasury Management Strategy.

9. Review of the Audit Committee's Effectiveness

It is best practice to periodically review the Audit Committee's effectiveness therefore the four audit partner authorities which make up the Mid Kent Audit Partnership commissioned the Local Government Improvement and Development (LGID) agency to carry out a peer review of the Audit Committees of the four authorities.

The review was conducted in September 2010, by a peer team comprising of the Head of Corporate Strategy at North Kesteven District Council; the Deputy Leader of North Hertfordshire District Council and the Improvement Manager LGID. The review covered the following areas:

- Terms of Reference
- Internal Audit Process
- External Audit Process
- Membership
- Meetings
- Training
- Administration

Key Findings for Tunbridge Wells Borough Council

The review concluded that the Audit Committee was effective and one of the stronger Committees within the partner authorities and that it provided a forum for strong challenge and had adopted a number of good practices.

Strengths:

- Work of the Audit Committee seen as important across the Council
- Independent members valued and seen as effective
- Chair is well regarded
- Annual report seen as an example of good practice

Areas for development:

- Formal relationships between cabinet and Audit Committee could be improved to enable Audit Committee to make a greater impact
- Process in place to ensure that ideas and conclusions arising from the meetings are captured and taken forward
- Committee members should seek and take opportunities to address key/contentious issues through agenda planning
- Member development required for Audit Committee members

The LGID report was presented to the Audit Committee on 8 March 2011 where it was agreed that an action plan be prepared and submitted for consideration and approval at a future meeting to address the areas of action required.

The table below summarises the position regarding actions taken as a result of this review together with other specific issues members requested:

<http://democracy.tunbridgewells.gov.uk/documents/s1576/Audit%20Committee%20Improvements.pdf>

Audit Committee Improvements considered by Audit Committee on 20/09/2011 (AC 29/11) **Action Plan**

Area to be addressed	Course of action	Current Position as at 31/3/2013
1 There appears to be no clear mechanism for members (elected or independent) to raise items for the agenda. The agenda is presented approximately a week before the meeting and at that stage there is no time to raise items.	From October 2011, a pro-forma agenda will be produced 4 weeks prior to the meeting and distributed to members of the Committee. The Chairman will consider requests for additional reports and discuss these with the s151 Officer and the Monitoring Officer who will look to take forward reports within the remit of the Audit Committee.	Implemented.

	Area to be addressed	Course of action	Current Position as at 31/3/2013
2	<p>When an item is raised which needs further investigation on occasions no time scale is imposed which can result in the matter being left hanging or worst still overlooked entirely. Items such as these should be allocated to an officer named at the meeting and a time scale for a written report agreed. This need not coincide with the next meeting. Indeed it would be better that the report was distributed to all members well before an meeting so that any issues remaining can be investigated further prior to reporting back at the following Audit Committee meeting.</p>	<p>Members and Officers need to ensure that the recommendations agreed at the meeting clearly allocate responsibility to named officers and give a timeline for further action. Progress on outstanding issues can be managed by seeking an update when reviewing the minutes of the previous meeting. Information can be provided between meetings to members of the committee. But discussion should be confined to formal meetings of the Audit Committee and only on issues that appear on the publically advertised agenda. This is to enable other interested people to attend the meeting.</p>	<p>Implemented.</p> <p><u>Further action required</u></p> <p>To ensure the report comes back to the Committee it should be added to the forward work plan to allow the item to be tracked/monitored by members to ensure the required report is considered at a future meeting.</p>

	Area to be addressed	Course of action	Current Position as at 31/3/2013
3	<p>On occasions items raised by the Committee have been investigated and reports filed with other Council Committees, with no report back to Audit. It is fully understood that other Committees have a role to play but out of courtesy alone a full report should be filed with the Audit Committee so that it completes an audit trail and members are satisfied that their concerns have been addressed.</p>	<p>The minutes will be made clearer when items have been referred to other. Committees and identify whether a response is expected and the timescale if known. The possibility of having a periodic meeting of the Chairman of the Scrutiny, Standards and Audit Committee will be considered as part of the review of Committee Structures being undertaken by the Interim Head of Policy and Partnerships. This review should be completed by November 2011.</p>	<p>There has been a delay in the implementation of the new Committee Governance structures however it is anticipated these will now come into effect May/June 2012. Those options set out in the course of action column will be progressed at this point. (March 2012)</p> <p><u>Update –(31/3/13)</u></p> <p><i>New arrangements are now in place. One of the changes being the extension of responsibilities of the committee with the creation of the Audit & Governance committee which now incorporates issues that were previously dealt with by the Standards committee</i></p> <p>The Committee now produces a forward plan which facilitates the tracking of future reports and when they are expected to be considered by the Committee.</p> <p><u>Update (31/3/13)</u></p> <p><i>The forward plan is initially set out in the Audit Committee Annual report and amended during the year to reflect any changes</i></p>

	Area to be addressed	Course of action	Current Position as at 31/3/2013
4	<p>There appears to be no mechanism for escalating an issue which a member might think has not been properly or fully answered.</p>	<p>This will be clarified as part of the review of Committee Structures being undertaken by the Interim Head of Policy and Partnerships. This review should be completed by November 2011.</p>	<p>There has been a delay in the implementation of the new Committee Governance structures however it is anticipated these will now come into effect May/June 2012. Under the new proposals a representative of the Cabinet will be present at Audit Committee which will enable issues to be escalated if necessary through this representative with effect from new Municipal year 2012 (FC77 Full Council 25/4/12). (March 2012)</p> <p><u>Update (31/3/13)</u></p> <p><i>The revised proposals are now in place and a representative from Cabinet normally attends committee so that items can be escalated if necessary.</i></p>
5	<p>The report from the Local Government Improvement & Development (LGID) was considered at the Audit Committee on 8 March 2011. The findings have not all been implemented, these concern, the constraints of the constitution over the role of the Audit Committee and areas which are within the terms of reference.</p>	<p>The ability for the Audit Committee to play a more proactive role in current issues will be picked up as part of the above review and if changes to the constitution are required these will be considered by the Constitutional Review Working Party. The issues raised by the LGID which are within the Audit Committees terms of reference will be met by implementing the above course of action to No's 1 to 4.</p> <p>In addition following September's Audit Committee meeting a Chairman's letter will be produced which sets out the key points and themes of the meeting. The letter will be published alongside the minutes and a copy sent to the Cabinet which will also set out whether a portfolio holder response is required.</p>	<p>There has been a delay in the implementation of the new Committee Governance structures however it is anticipated these will now come into effect May/June 2012. Those options set out in the course of action column will be progressed at this point (March 2012)</p> <p><u>Update (31/3/13)</u></p> <p><i>(Items 1-4 above have been implemented)</i></p> <p>Implemented.</p> <p><u>Update (31/3/13)</u></p> <p><i>This process was adopted for a period of time however it was felt that it duplicated what was already being published in the minutes and therefore did not add any value to the process. On this basis the practice was ceased.</i></p>

Area to be addressed		Course of action	Current Position as at 31/3/2013
6	There needs to be a mechanism to facilitate the raising of members' issues at future Audit Committees and avoiding discussion of the subject matter without notice.	From November 2011 a standard agenda item called 'Future work programme' will enable members to see a schedule of known officer reports and allow a discussion on the progress of this work and give an opportunity for members to request work on other issues.	Implemented.
7	<p><u>Governance Role over the Regeneration Company</u></p> <p>There is concern that a public version of the Shareholders Agreement has not been made available.</p>	<p>The public and press were informed that a redacted version was published on the Council's website on 12 August 2011.</p> <p>http://www2.tunbridgewells.gov.uk/Default.aspx?page=4534</p>	<p><u>Update (31/3/13)</u></p> <p><i>The authority ceased the agreement with the Regeneration Company in early 2013 therefore this section is no longer applicable.</i></p> <p>Implemented.</p>
8	The full un-redacted Shareholders Agreement should be made available to Cabinet and the Audit Committee.	The Monitoring Officer has informed all members that they are free to inspect the un-redacted version in full by contacting either the Monitoring Officer or the Head of Economic Development. Whilst Members can inspect the Shareholder's Agreement in full, those parts of the Shareholder's Agreement that have not been disclosed on the Council's website remain Confidential. Disclosure of confidential information is a breach of the Code of Conduct.	<p>Implemented.- in addition the Audit Committee Independent members (non elected) have viewed the un - redacted shareholders agreement to assist them in gaining assurance on the governance frameworks in place</p> <p><u>Update (31/3/13)</u></p> <p><i>See 7 above</i></p>

Future Challenges

The Audit & Governance Committee will continue with its existing duties whilst continually striving to achieve best practice where this is feasible and affordable.

10. 2013/14 Work Programme

The Committee faces a challenging year ahead and the Committee's detailed work programme for the forthcoming year is set out below.

Function/Issue	25/06/13	24/09/13 (back up 30/09/13)	10/12/13 (provisional)	25/03/14
<u>Internal Audit Activity</u>				
Audit and Governance Committee Annual Report	X			
Internal Audit Annual Report	X			
Internal Audit Annual Plan				X
Internal Audit Interim Report			X	
Governance Reports: Whistle Blowing, Anti-fraud & Corruption and Money Laundering		X		
<u>External Audit / Grant Thornton Activity</u>				
Statement of Accounts and Audit Commission Report on Financial Statements		X		
Annual Audit Letter		X		
Certification of Claims and Returns				X
Audit Plan	X			
<u>Regularity Framework / Internal Control Arrangements</u>				
Benefit Fraud Report	X			
Draft Annual Governance Statement		X		
Annual Risk Management Report	X		X	
Strategic Compass Monitoring Report	X			
National Fraud Initiative			X	
<u>Accounts</u>				
Financial Report and Statement of Accounts (un-audited)	X			
<u>Other Reports</u>				
Annual Complaints Report and Local Government Ombudsman Annual Review			X	
Update on Member Complaints	X	X	X	X
Annual Review of Member Complaints	X			
Review of the Audit & Governance Committee		X		
Review of the operation of the Planning Committee				X