



Audit and Standards Committee

Thursday, 17 January 2019 at 6.00 pm

Room 6, Capswood, Oxford Road, Denham

A G E N D A

Item

1. Evacuation Procedure

2. Apologies for Absence

3. Minutes (*Pages 5 - 8*)

To approve the minutes of the Audit and Standards Committee held on 27 September 2018.

4. Declarations of Interest

5. Appointment of Independent Person (*Pages 9 - 12*)

6. Standards Work Programme (*Pages 13 - 14*)

To agree the Standards work programme.

7. Interim Progress Report (*Pages 15 - 22*)

8. Internal Audit Annual and Strategic Plan 2019/20 (*Pages 23 - 42*)

9. Audit Committee Work Programme (*Pages 43 - 44*)

10. Exclusion of the Public (if required)

That under Section 100A(4) of the Local Government Act 1974 the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A to the Act

Note: All reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

Membership: Audit and Standards Committee

Councillors: D Anthony (Chairman)
G Hollis (Vice-Chairman)
P Griffin
L Hazell
P Hogan
R Sangster
Dobson
G Hopkins

Date of next meeting – Tuesday, 9 April 2019

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AUDIT AND STANDARDS COMMITTEE

Meeting - 27 September 2018

Present: D Anthony (Chairman)
G Hollis and R Sangster

Apologies
for absence: Councillors P Griffin, L Hazell, P Hogan and
Independent Persons; Mr Dobson and Mr Hopkins

76. MINUTES

The Minutes of the Audit and Standards Committee held on 23 July 2018 were approved and signed by the Chairman as a correct record.

77. DECLARATIONS OF INTEREST

There were no declarations of interest.

78. ANNUAL REVIEW OF CODE OF CONDUCT AND COMPLAINTS PROCEDURE

The meeting was informed that the Independent Persons had received a copy of this report and Mr Dobson confirmed that he had no comments.

The proposed addition to paragraph 6 on Disclosure of personal interests was added to clarify the situation for Members. It was a reminder that having disclosed a personal interest, the Member was still entitled to speak and vote on an item of business.

The Complaints Procedure had been recently reviewed and there were no further changes recommended at this time. The Committee were informed that one complaint had been investigated and details of that would be reported to a future meeting. It was asked whether there had been an increase in the number of complaints and the monitoring officer confirmed that there had been an increase in 2017/18 but this was largely due to multiple complaints from one complainant.

There was a query regarding prejudicial interests on page 22; that Members do not have a prejudicial interest in any business of the Council where that business relates to the functions of the Council in respect of all allowance, payment or indemnity given to Members. It was confirmed that this exemption was required because Members had to vote on their own allowances.

RESOLVED

1. That Council be recommended to agree an addition to Paragraph 6 of the

code of conduct to clarify that a Member who declares a personal interest is still entitled to speak and vote on the item of business as shown at Appendix 1.

2. That the arrangements for dealing with complaints remain fit for purpose.

79. **COMMITTEE ON STANDARDS IN PUBLIC LIFE ANNUAL REPORT**

The Committee for Standards in Public Life (CSPL) have published their Annual Report and Watching Brief for 2018-19. They have undertaken a review of local government standards and a consultation was undertaken in January. The results of this review were expected in December 2018 and would be reported to a future meeting of the Committee. The Watching Brief included good governance in academies and the National Health Service and therefore it was not expected that local government would be the main focus.

RESOLVED that the report be noted.

80. **STANDARDS WORK PROGRAMME**

The Committee received the Standards Work Programme.

RESOLVED that the Standards Work Programme be agreed.

81. **INTERIM PROGRESS REPORT ON INTERNAL AUDIT**

Chris Harris from TIAA Internal Auditors advised that 4 audits had been completed and none of these had priority 1 or 2 recommendations (Appendix A). Good progress had been made against the 2018-19 Annual Plan. With regard to point 7; "we have not been advised of any frauds or irregularities", the Committee questioned this point but it was advised that this was a standard phrase which was usually used unless fraud had been found.

The Committee asked for an update on the housing situation. It was advised that processes had been tightened up to ensure that claimants were in receipt of housing benefit or universal credit. The number of families in bed and breakfast accommodation had halved due to the increased success in finding suitable private tenancies which were more cost effective. The demand for help with homelessness had not changed however.

RESOLVED that the report be noted.

82. **FRAUD AND CORRUPTION ANNUAL REPORT**

The Committee were advised of the Anti-Fraud activity undertaken in 2017/18. The main area of work had been benefit fraud. Checks had also been made to ensure that bed and breakfast places paid for had been taken up. A review of the single person discount claimed had also been checked as many claimants forget to inform the Council when their circumstances changed. Electoral roll data had been used to help with the investigation.

In 2017/18 there had been 40 cases of benefit fraud referred by South Bucks DC to the DWP's Single Fraud Investigation Service. It was noted in the table that 10 of these cases had been investigated. One of these cases was referred for potential prosecution and it was confirmed that the DWP would prosecute not SBDC.

The Corporate Fraud Audit Plan for 2018/19 included anti-fraud workshops for managers, to develop anti-fraud work across the Revenues service and training on the Regulation of Investigative Powers Act (RIPA).

RESOLVED that the report be noted.

83. **COMPARISON OF ASSURANCE LEVELS**

Chris Harris was pleased to advise that the trends had been fairly static with no deterioration in assurance levels. The assurance levels were generally "substantial" or "reasonable" with the exception of Waste Services – Health and Safety. Risk Management was not included but this was on the programme for the coming year.

With Waste Service concerns relating to Chiltern DC, Chris Harris was able to confirm that all their recommendations had been acted upon and they were pleased that this had now been done.

RESOLVED that the report be noted.

84. **APPROVAL OF FARNHAM CHARITABLE TRUST ACCOUNTS**

The Farnham Charitable Trust Accounts were presented for approval. The main figures were highlighted in the table on page 101. The Actual Outturn for 2017/18 was a £219k loss and this was £129k higher than budgeted. The main elements of the deficit arose from costs of the Playing Fields, and the loss of income for the golf operation due to exceptionally bad weather in the second half of the year.

The Golf Club budgeted to make a small profit but had been significantly affected by the weather. There also had been additional staffing costs for staff moving on to SBDC terms and conditions and meeting legal obligations in terms of equal pay and the minimum wage.

There were reserves of £1.4 million in the Endowment Fund but use of these funds was restricted. Funds to redevelop the Club House had been secured from Sport England in 2014 and other funds had been raised following the sale of cottages in 1998/99.

The Committee noted that there was a commitment to provide leisure facilities in this location but were concerned that the level of losses each year and that these seem to be increasing. They questioned whether the new Club House should have been built considering the level of use. It was acknowledged that plans to improve the financial position of the golf operation and make it more financially sustainable had been previously acted upon, but this would not have made any impact on the costs of the playing fields which had lacked investment for many years. The Committee were in agreement that more radical

Audit and Standards Committee- 27 September 2018

solutions needed to be considered as the current situation, especially in respect of the playing fields cannot continue indefinitely.

Philip Moretti and Philip Mullis of Wilkins Kennedy Audit Services attended the meeting and it was confirmed that the Audit Committee would be able to agree the figures as presented. It was noted that some assets have been fully depreciated but were still in use therefore the Trust should review the useful lives assigned to assets. There was also a bad debt provided for but credit control processes were improving.

It was noted that the income budgets set had been consistently missed and it was asked if these could be better estimated. However it was accepted that this is difficult for income significantly affected by weather.

It was asked whether the Council had to back the accounts and Wilkins Kennedy confirmed that the accounts could only be signed off with the support of the major creditor (SBDC).

The Audit Committee expressed concern at the use of unrestricted funds and requested that it be referred to the Overview & Scrutiny Committee to consider the Farnham Park situation. Councillor G Hollis was prepared to speak at that Committee to represent the Audit Committee.

RESOLVED

1. To approve the 2017/18 accounts
2. To request further consideration by the Overview & Scrutiny Committee of the future of the services provided at Farnham Park.

85. AUDIT COMMITTEE WORK PROGRAMME

The Committee received the Audit Committee Work Programme.

RESOLVED that the Audit Work Programme be agreed.

The meeting terminated at 6.56 pm

SUBJECT:	Appointment of Independent Person
REPORT OF:	Monitoring Officer
RESPONSIBLE OFFICER	Joanna Swift
REPORT AUTHOR	Joanna Swift
WARD/S AFFECTED	None

1. Purpose of Report

This report proposes extending the term of office of one of the Council's two Independent Persons until 31 March 2020.

RECOMMENDATION

That Full Council agree to extend the term of office of Mr Trevor Dobson until 31 March 2020.

2. Reasons for Recommendations

The term of office of one of 2 Independent Persons comes to an end in July 2019. The process for recruiting new independent persons requires the Council to advertise this role in the local press which is costly and interest from the public has previously been very limited. Due to local government re-organisation it would only be feasible to offer the role until the end of the Shadow Period on 31 March 2020. The appointment of 2 Independent Persons has been agreed by the Council as part of the standards frameworks for dealing with member complaints and provides resilience in case of illness or other absence. There is also a mandatory requirement introduced by the Employment Procedure Amendment Regulation 2015 to invite at least 2 Independent Persons to join a panel set up to consider the dismissal of statutory officers. Extending Mr Dobson's term of office for a further 9 months would ensure that the Council continues to have 2 experienced Independent Persons available to deal with any complaints received and to comply with the requirements of the 2015 Regulations.

3. Content of Report

- 3.1 Under the Localism Act 2011 an Independent Person must be appointed through a process of public advertisement, submission of an application and approval by a positive vote of a majority of all members of the Council – i.e. by full Council. To be considered 'independent' an applicant must not be, or have been within the previous 5 years, an elected or co-opted member or an officer of the District Council or any Parish or Town Council in the area, or of any committee or sub-committee of the District Council or any Parish/Town Council, or, be a relative or close friend of a current elected or co-opted member or an officer of the District Council or any Parish/town Council in the area
- 3.2 The Council undertook this process in 2012 and appointed Mr Dobson and Mrs Nandhra (who resigned in 2015) as Independent Persons for a term of 5 years from 25 July 2012. The Council appointed Mr Hopkins as the second IP in January 2017 after undertaking two

rounds of recruitment. The Independent Persons are entitled to receive an allowance of £200, together with re-imbursement of any travelling expenses incurred whilst exercising their role. Both Mr Dobson and Mr Hopkins have attended specialist training provided by Hoey Ainscough through the Council's subscription to Standards Exchange.

- 3.3 The government has introduced a new mandatory requirement for Independent Persons to be involved in the dismissal procedure for statutory officers. The Council's Employment Procedure Rules have been updated to reflect this requirement and this has also been included in the Independent Person's role description.
- 3.4 The Council agreed to extend Mr Dobson's term of office for a further 2 years in July 2017 after it had proved difficult and costly to fill the vacancy left when Mrs Nandhra resigned. The extended appointment therefore expires in July this year. To ensure that the Council complies with the adopted Complaints Procedure, it is necessary to either start a recruitment process to appoint a new Independent Person or agree to extend the term of office of the current appointee. The option of leaving the position vacant would require a change to the Complaints Procedure and would mean the Council could not comply with the Employment Procedure Amendment Regulation 2015. The course of action is therefore not recommended.
- 3.5 The recruitment process prescribed in the Localism Act requires the Council to advertise the role in the local press which is costly. Experience from recent recruitment processes is that interest from the public in this role is very low. Furthermore due to local government re-organisation it is only be feasible to offer the role until the end of the Shadow Period on 31 March 2020, making the role less likely to be of interest to a new applicant. Therefore, the option of extending Mr Dobson's term of office has also been considered. This does raise an issue about maintaining a degree of independence from the Council but a further extension of 9 months is considered to be acceptable in the circumstances.

4. Consultation

Not applicable.

5. Options

The Committee has the option of advertising the upcoming vacancy and selecting an applicant to fill the role for the remainder of the Shadow Period or extending the term of office of the existing appointee until 31 March 2020 or leaving the position vacant when Mr Dobson's term of office expires in July. The latter option is not recommended for the reasons referred to in paragraph 3.4 above.

6. Corporate Implications

Financial – As set out in the report

Legal – As set out in the report

Risks issues – The Council would be in breach of its statutory duty if it had no Independent Person available to advise on members complaints and having 2 Independent Persons provides resilience in case of absence or conflicts of interest. It is also now a requirement under the Employment Procedure Amendment Regulations 2015 for the Council to invite at

least two Independent Persons to take part in the panel considering the dismissal of statutory officers.

Equalities - The Council's policies on equalities would be followed in any recruitment process for new a Independent Person.

7. Links to Council Policy Objectives

Whilst there are no direct links to the Council's main policy objectives, it has a duty under the Localism Act to have arrangements in place to deal with allegations that members may have breached the code of conduct. The effective use of Independent Persons as part of this process is a matter of good governance and is important in preserving the confidence of local communities.

8. Next Steps

Any appointment or extension must be referred to Full Council for approval in accordance with requirements in the Localism Act 2011.

Background Papers:	None except those referred to in the report.
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SOUTH BUCKS DISTRICT COUNCIL

AUDIT COMMITTEE

STANDARDS WORK PROGRAMME

2018/2019

		2018		2019	
	Contact	23.07.18	27.09.18	17.01.19	09.04.19
23.07.18					
<ul style="list-style-type: none"> Complaints Monitoring Report 2017/18 	Joanna Swift	X			
<ul style="list-style-type: none"> Review of protocols on the role of the Monitoring Officer and Independent Persons 	Joanna Swift	X			
27.09.18					
<ul style="list-style-type: none"> Annual Review of Code of Conduct and Complaints Procedure 	Joanna Swift		X		
<ul style="list-style-type: none"> Committee on Standards in Public Life Annual Report 	Joanna Swift		X		
17.01.19					
<ul style="list-style-type: none"> Appointment of Independent Person 	Joanna Swift			X	
•					
09.04.19					
<ul style="list-style-type: none"> Update on Standards Framework 	Joanna Swift				X
<ul style="list-style-type: none"> Work programme 2019/20 	Joanna Swift				X

South Bucks District Council

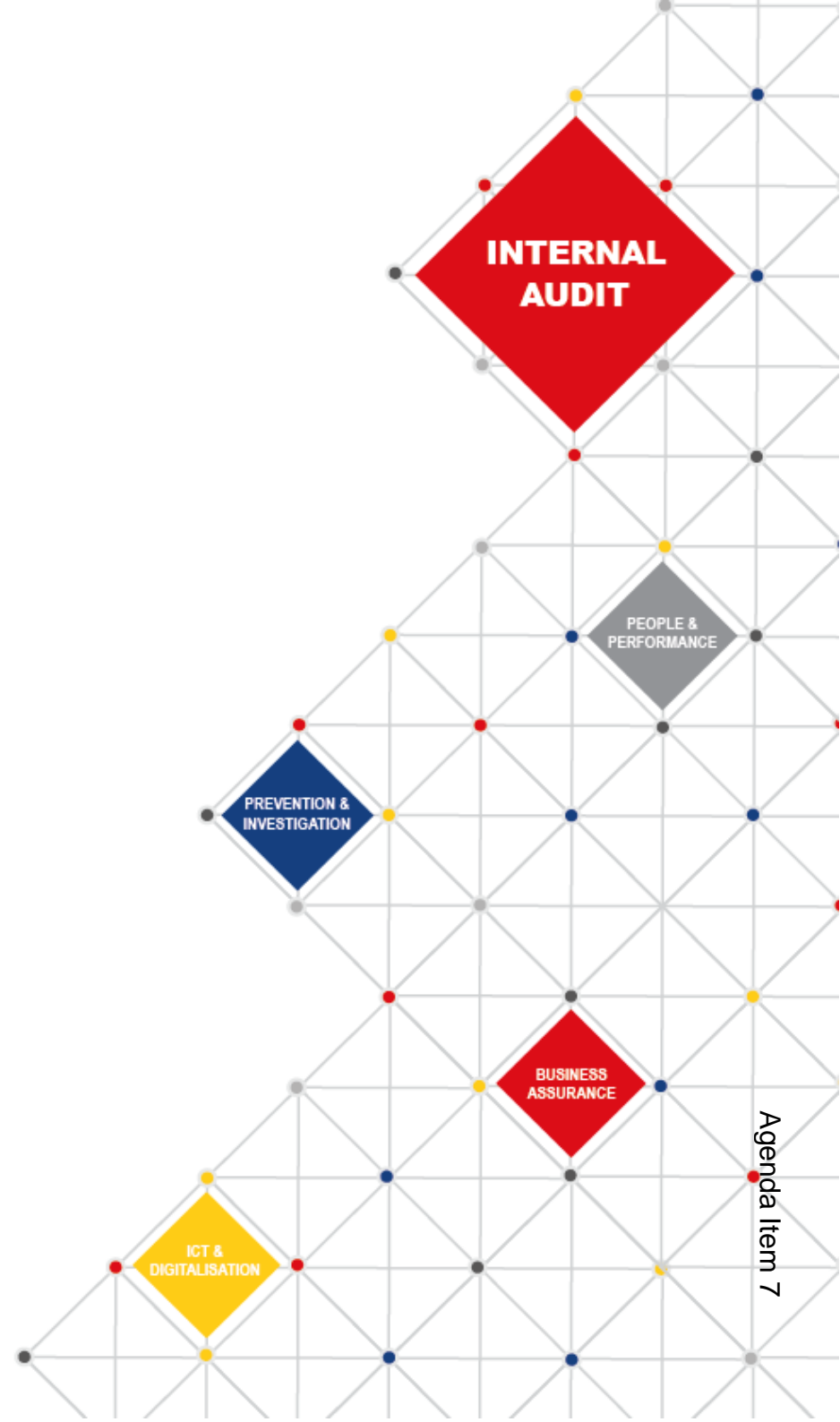
Internal Audit Progress Report 2018/19

Audit and Standards Committee 17 January
2019

FINAL

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2018/19



INTRODUCTION

1. This summary report provides the Audit and Standards Committee with an update on the progress of our work at South Bucks District Council as at 3 January 2019.

PROGRESS AGAINST THE 2018/19 ANNUAL PLAN

2. Our progress against the Annual Plan for 2018-19 is set out in Appendix A. The results of these reviews with recommendation priority 1 and 2 would be summarised at Appendix B however the four audits that were finalised in the period none had any recommendation priority 1 or 2.

EMERGING GOVERNANCE, RISK AND INTERNAL CONTROL RELATED ISSUES

4. We have not identified any emerging risks which could impact on the overall effectiveness of the governance, risk and internal control framework of the organisation.

AUDITS COMPLETED SINCE THE LAST REPORT TO COMMITTEE

5. The table sets out details of audits finalised since the previous meeting of the Audit and Standards Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM*
Purchase Cards	Reasonable	04.09.18	24.09.18	26.09.18	-	1	3	-
HR – Absence Management	Substantial	04.07.18	18.09.18	20.09.18	-	-	-	-
Property and Asset Management	Substantial	10.07.18	12.10.18	15.10.18	-	-	1	-

*Operational Effectiveness Matters (these are good practice suggestions that have arisen during the audit)

CHANGES TO THE ANNUAL PLAN 2018/19

6. The following changes have been made to the audit plan for 2018/19

Review	In strategic plan for 2018/19	Change made	Rationale for the change
HR Absence Management	Omitted in error	An addition to the plan	This audit was carried forward from 2017/18 and initially missed from the 2018/19 plan
ICT Members ICT Support	Yes	Delete	
ICT Cyber Security	Yes	Delete	Covered by the PSN review audit not required
ICT User Access to Business Systems	Yes	Delete	Covered by the PSN review audit not required
Fareham Park - Leases	Yes	Delete	To be undertaken in 2019/20
Data protection	Yes	Delete	ICT GDPR audit being undertaken this year
Risk Management	Yes	Delete	This is covered by the ongoing Risk Management assistance

FRAUDS/IRREGULARITIES

7. We have not been advised of any frauds or irregularities in the period since the last summary report was issued.

LIAISON

8. We liaise with EY and provide reports and working paper files, as required.
We have regular client meetings with the Audit, Fraud and Error Reduction Manager and Head of Finance.

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have not made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous Progress Report

RISK MANAGEMENT

9. The Audit Director with TIAA and the Councils Audit, Fraud & Error Reduction Manager meet on a regular basis to discuss and action Risk Management matters for both Councils.

The current Risk Procedures/Guidance for Risk Management is being reviewed and progress is being made to display appropriate information on Risk Management throughout both Councils. This will include posters on all notice boards at the main civic offices for South Bucks and Chiltern Councils, as well as data on the Councils intranet.

Appropriate training has been developed and has been delivered on “Risk Management in a Changing Environment” for all middle managers. Further training has been given during June and July 2018.

RESPONSIBILITY/DISCLAIMER

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against the Annual Plan for 2018/19

System	Planned Quarter	Days	Current Status	Comments
Governance	3	8		
Risk Management	3	0(8)		Cancelled
Procurement	2	8	In progress	
Counter Fraud	1	8	In progress	
Data Protection	2	0(8)		Cancelled
Business Continuity	2	7	Final report issued 3 August 2018	
Purchase Cards	2	8	Final report issued 20 th September 2018	
Expenses	1	8	Final report issued 22 August 2018	
Project Management	2	8	In progress	
Main Accounting	3 or 4	7	Draft report issued 21 December 2018	
Payroll	3 or 4	15		Start date 21 January 2019
Accounts Receivable (Debtors)	3 or 4	8	In progress	
Accounts Payable (Creditors)	3 or 4	8	In progress	
Benefits	3 or 4	13		
Council Tax Support	3 or 4	13		
Council Tax and NDR	3 or 4	25		
Cash and Bank	3 or 4	7		Start date 7 January 2019
Budgetary Control	3 or 4	7	Draft report issued 20 December 2018	
ICT - Annual Network Audit	3 or 4	6		
ICT - GDPR	2	6		

System	Planned Quarter	Days	Current Status	Comments
ICT - Customer Experience	2	6		Cancelled
ICT – Members ICT Support		0(6)		
ICT – Cyber Security		0(6)		
ICT – User Access to Business Systems		0(8)		
Temporary Accommodation follow up	2	8	In progress	
Housing Section 106	2	8		Start date 18 February 2019
Disabilities Facilities Grant	1	5	Final report issued 27 June 2018	
Safeguarding	1	6	Final report issued 3 August 2018	
Health & Safety Contractor Arrangements	2	8	Draft report issued 15 October 2018	
Property & Asset Management	2	8	Final Report issued 15 th October 2018	
Planning Development & Enforcement	2	11		Start date 18 February 2019
Building Control	1	8	In progress	
HR - Absence Management	4	4	Final report issued 20.12.18	Additional audit carried forward from 2017/18
<u>Farnham Park</u>				
Leases	1/2	0(6)		Cancelled

KEY:

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued

Audits Finalised since last Audit Committee

Title of review: **Purchase Cards**

Date issued: **20 September 2018**

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	Testing was carried out to verify appropriate use of the cards, and the appropriateness of the items being purchased. In the majority of cases, it was confirmed that the cards were being used in an appropriate manner for relevant business expenditure in accordance with the individual's job role. However, in one case it was identified that the purchases made were for a mixture of business and personal expenditure. It is a strict requirement when signing the employee undertaking form that the card must only be used for business expenditure.	Action be taken to ensure that Purchasing Cards are used only for business expenditure.	2	<i>The cardholder who mistakenly used the purchase card for personal purchases has repaid the personal purchases made. The cardholder has also voluntarily returned his purchase card.</i>	Done	Capital & Treasury Manager

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South Bucks District Council

Annual and Strategic Plan 2019/20

Audit and Standards Committee - 17 January 2019

Internal Audit Annual Plan

INTRODUCTION

This Annual Plan is drawn up in accordance with the Terms of Reference of TIAA and the Internal Audit Strategic Plan.

BACKGROUND

South Bucks and Chiltern Councils are local government districts within the County of Buckinghamshire.

AUDIT STRATEGY METHODOLOGY

We adopt a risk based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, previous internal audit work for the Council, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Strategy will be based predominantly on our understanding of the inherent risks facing South Bucks and Chiltern Councils and those within the sector and has been developed with senior management and the Audit and Standards Committee.

The planned number of days for the proposed individual reviews is indicative only, and includes: research, preparation and issue of terms of reference, production and review of working papers and reports, management, and fieldwork.

AUDIT COMMITTEE RESPONSIBILITY

It is the responsibility of the Audit and Standards Committee to determine that the number of audit days to be provided, the planned audit coverage is sufficient to meet the Committee's requirements and the areas selected for review are adequate provide assurance against the key risks within the organisation.

INTERNAL AUDIT ANNUAL PLAN

The Annual Plan (Annex A) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews. The rolling strategic plan is set out in Annex B. The rolling strategic plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Committee mid-way through the financial year or should a significant issue arise.

The planned time set out in the Annual Plan for the individual reviews includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The timings shown in the Annual Plan assume that the expected controls will be in place.

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of South Bucks and Chiltern Councils and additional time will be required to carry out such testing. The Council is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

REPORTING

Assignment Reports: A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of the Public Sector Internal Audit Standards (PSIAS).

Progress Reports: Progress reports will be prepared for each Standards and Audit Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in the Public Sector Internal Audit Standards (PSIAS). The Annual Report will include our opinion of the overall adequacy and effectiveness of the Council's governance, risk management and operational control processes.

LIAISON WITH THE EXTERNAL AUDITOR

We will liaise with the Council's External Auditor. Any matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

ASSURANCE MAPPING

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assurance mapping process is set out in Annex C.

AUDIT REMIT

The Audit Remit (Annex D) formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the Council and defines the scope of internal audit activities and ensures compliance with the PSIAS.

CONFLICT OF INTEREST

We are not aware of any conflicts of interest and should any arise we will manage them in line with PSIAS requirements, the Council's requirements and TIAA's internal policies.

LIMITATIONS AND RESPONSIBILITY

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been

designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

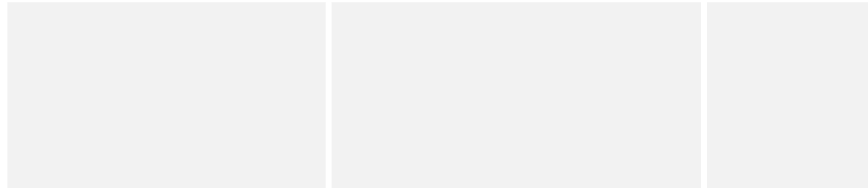
Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.

PERFORMANCE

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

Area	Performance Measure	Target
Achievement of the plan	Completion of Planned Audits.	100%
	Audits Completed in Time Allocation.	100%
Reports Issued	Draft report issued within 10 working days of exit meeting.	95%
	Final report issued within 10 working days of receipt of responses.	95%
Professional Standards	Compliance with Public Sector Internal Audit Standards.	100%



KEY CONTACT INFORMATION

Name	Contact Details
Name: Chris Harris Job Title: Audit Director	Email address: chris.harris@ttaa.co.uk Phone number: 07766 115439
Name: Jonathan Sims Job Title: Client Manager	Email address: jonathan.sims@ttaa.co.uk Phone number: 07976 815945

RELEASE OF REPORT

The table below sets out the history of this plan.

Date plan issued:	January 2019
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Annual Plan – 2019/20

Quarter	Audit	Type	Days	Rationale
3	Governance	Assurance	8	<p><u>Rationale:</u> This is a high priority area and subject to an annual audit</p> <p><u>Scope:</u> To be agreed with Director of Resources for 2019/20 audit</p>
2	Complaints and Compliments	Assurance	6	<p><u>Rationale:</u> A periodic review to test the appropriateness and effectiveness of complaints and compliments arrangements at Chiltern and South Bucks Councils. .</p> <p><u>Scope:</u> The review will include:</p> <ul style="list-style-type: none"> • assess the effectiveness of the controls. • challenge the process and procedures against best practice.
1	Performance Management/Efficient working/Due Diligence	Assurance	8	<p><u>Rationale:</u> This is an important area for the Council and is subject to periodic audit.</p> <p><u>Scope:</u> To be agreed with Director of Resources for 2019/20 audit.</p>
1	Contracts - Novation	Assurance	9	<p><u>Rationale:</u> With the new Buckinghamshire Council coming into being on 1 April 2020 the Councils contracts will need to be novated to the new authority</p> <p><u>Scope:</u> The focus of the review will be determined in discussions with the Director of Resources.</p>
3	Information Governance/Data Quality	Assurance	8	<p><u>Rationale:</u> With the new Buckinghamshire Council coming into being on 1 April 2020 the Councils data will need to be fit for purpose when transferred to the new authority.</p> <p><u>Scope:</u> The focus of the review will be determined in discussions with the Director of Resources.</p>
2	Subject Access Requests	Assurance	7	<p><u>Rationale:</u> This is a high risk area for the Council and needs to be well</p>

				controlled prior to handover to the new Council. <u>Scope:</u> The review will assess the adequacy and effectiveness of the internal controls in place at the Council for managing the subject access requests.
	Emergency Planning	Assurance	8	<u>Rationale:</u> This is a high profile area and a continuing responsibility for the new authority. <u>Scope:</u> The focus of the review will be determined in discussions with the director of services and resources.
	Health and Safety – internal arrangements	Assurance	7	<u>Rationale:</u> This is a high risk area for the Council with the potential for serious reputational and financial risks if not monitored correctly. <u>Scope:</u> To focus on internal controls and procedures to ensure compliance with regulatory compliance and best practice.
1	Purchase Cards	Assurance	8	<u>Rationale:</u> This is a high profile expense and one that Members have asked for a regular audit to be undertaken. <u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place in the Councils for the distribution, monitoring and managing of the Councils Purchasing Cards. The audit will focus on the following key areas: <ul style="list-style-type: none"> • Adequate and effective procedures are in place for the appropriate management of Purchasing Cards to include the authorisation of credit card expenditure, • Spending limits are proportionate and appropriate; • Purchases are in accordance with agreed procedures; • Purchases for officer (and Member) expenses are in accordance with approved expenses procedures • Credit card statements are reconciled and correctly allocated to budgets on a timely basis. As part of the audit an analysis will be made of the types of items being purchased using the purchase cards based on a sample of cards in use.
1	Expenses	Assurance	8	<u>Rationale:</u> This is a high profile expense and one that Members have asked for a regular audit to be undertaken <u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place in the Councils for the managing and processing of mileage and expense claims. The audit will focus on the following key areas: <ul style="list-style-type: none"> • Adequate and effective procedures are in place for the processing of

				<p>expense claims;</p> <ul style="list-style-type: none"> • The authorisation of expense claims is restricted to appropriate personnel; • Officer (and Member) expense claims are authorised and processed in accordance with approved procedures; • VAT is reclaimed where appropriate and all relevant receipts are retained to support claims made; and • Expenses are correctly allocated to budgets on a timely basis. <p>As part of the audit an analysis will be made of the types of items being reimbursed based on a sample of claims</p>
3/4	Main Accounting	Assurance	7	<p><u>Rationale:</u> This is the main financial ledger and an important system for the Councils which is audited annually.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Councils for the financial accounting system (Integra). The review will focus on the following areas:</p> <ul style="list-style-type: none"> • Adequate policies and procedures are in place and accessible to all relevant staff; • Access to Integra is restricted to authorised personnel only and the system is appropriately backed up; • Financial information is produced which meets all legal/reporting requirements on a timely basis; • Journal entries are supported by adequate narrative, with appropriate separation of duties in place; • New ledger codes/amendments are supported by appropriate authorisation; • Suspense accounts are regularly reviewed and cleared; and <p>Opening balances are brought forward promptly and accurately.</p>
3/4	Payroll	Assurance	11	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Payroll function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff;

				<ul style="list-style-type: none"> • System access is restricted to authorised personnel only; • Payroll data is supported by proper documentation, properly authorised, and subject to satisfactory segregation of duties; and • Reasonableness checks and regular reconciliations are carried out. <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques.</p>
3/4	Accounts Receivable (Debtors)	Assurance	8	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Debtors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • Invoices and credit notes are raised following appropriate authorisation, and are actioned promptly and accurately; • Regular reconciliations are carried out between the sales ledger module and the general ledger control account; • Regular reviews of outstanding debtors are undertaken using aged debtor listing, with arrears action carried out promptly in accordance with procedures; and • Write-offs are approved by senior officers in accordance with procedures
3/4	Accounts Payable (Creditors)	Assurance	8	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Creditors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented, • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • New supplier set up/amendments to supplier details are subject to satisfactory segregation of duties;

				<ul style="list-style-type: none"> • Payments are supported by proper documentation, properly authorised, correctly coded, and subject to satisfactory segregation of duties; and • Regular reconciliations are carried out between the purchase ledger module and the general ledger control account
3/4	Benefits	Assurance	13	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review and test the controls in place at the Council for the Housing Benefits function. The review will focus on the following key areas:</p> <ul style="list-style-type: none"> • Appropriate policies and procedures are in place for managing the Benefits process. • Access to the Benefits system is restricted and adequately controlled. • Standard variables/parameters are independently reviewed at the start of the year. • Benefits are properly due and correctly calculated, with appropriate sample checks carried out. • Payment runs are subject to independent review and authorisation prior to payment. • System performance is monitored and Benefits data regularly reconciled. • Overpayments are identified and promptly followed up. • Write-offs are approved by senior officers in accordance with authorised procedures •
3/4	Council Tax Support	Assurance	13	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review and test the controls in place at the Council for the Council Tax Support function. The review will focus on the following key areas:</p> <ul style="list-style-type: none"> • Appropriate policies and procedures are in place for managing the Council Tax Support process. • Access to the Council Tax Support system is restricted and adequately controlled. • Standard variables/parameters are independently reviewed at the start of the year. • Council Tax Support is properly due and correctly calculated, with appropriate sample checks carried out. • Payment runs are subject to independent review and authorisation

				<p>prior to payment.</p> <ul style="list-style-type: none"> • System performance is monitored and Council Tax Support data regularly reconciled. • Overpayments are identified and promptly followed up. • Write-offs are approved by senior officers in accordance with authorised procedures
3/4	Council Tax and NDR	Assurance	25	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review the adequacy and effectiveness of the controls in place at the Council for the management of the Business Rates and Council Tax functions. The audit will focus on the following:</p> <ul style="list-style-type: none"> • There are up to date documented procedures for Business Rates/Council Tax; • System access is adequately controlled; • The correct charges have been applied; • Regular reconciliations are carried out with Valuation Office listings; • Discounts and exemptions are approved by authorised staff and supported by documentary evidence; • Refunds are appropriately approved and authorised prior to payment; • Arrears are promptly identified and pursued and any write offs are valid and authorised; • Suspense accounts are regularly cleared and any exception reports are regularly reviewed; and • Systems are adequately monitored and reconciled <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques</p>
3/4	Cash and Bank	Assurance	7	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Income (Cash & Bank) function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • Adequate controls are in place to ensure amounts received are

				<p>accurately and promptly banked;</p> <ul style="list-style-type: none"> • Adequate security is in place to manage all cash received and banking arrangements; • Regular reconciliations are carried out between the cash receipting system, the general ledger and the Council's bank account; and • All items posted to suspense accounts are checked and regularly cleared.
3/4	Treasury Management	Assurance	7	<p><u>Rationale:</u> This is a periodic audit to provide assurance over the treasury management process.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for the management of treasury management for the Council. The review will focus on the following areas:</p> <p>:</p> <ul style="list-style-type: none"> • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only and adequate security is in place to manage all treasury management arrangements; • Appropriate controls are in place for identifying surplus funds available for investment and selecting appropriate investments in accordance with the Council's treasury management strategy; • Payments of interest and/or principal are appropriately monitored, correctly received and accurately recorded on the Council's finance system; • Regular reconciliations are undertaken for all treasury management transactions; and • Regular monitoring reports are produced for Senior Management and Members in relation to treasury management transactions
2	ICT Audits – Annual Network Audit	Assurance	6	<p><u>Rationale</u> To provide ongoing assurance about the quality of controls that operate at the core of the network, including password strength and how users are provided with network accounts and how these are then monitored for changes (e.g. leavers and movers), in order to provide assurance that the PSN requirements are being met..</p> <p><u>Scope</u></p>

				<p>A review of the operating controls over the network infrastructure, including :</p> <ul style="list-style-type: none"> • Network security policy; • External penetration testing; • Firewall administration access rights; • Firewall password security settings; • Review of firewall rules; • Failover protection; • Patching of firewall appliances; and • Intrusion prevention
2	ICT Audits – IT Strategy	Assurance	6	<p><u>Rationale</u> A review of the Councils ICT Strategy which is a periodic audit.</p> <p><u>Scope</u> The review will consider the policy and processes in place to determine the ICT Strategy for both Councils.</p>
2	ICT Audits – Information Management	Assurance	6	<p><u>Rationale</u> A review of the Councils ICT Information Management arrangements which is a periodic audit.</p> <p><u>Scope</u> The review will consider the policy and processes in place for the Information Management system</p>
2	Housing Homelessness and Temporary Accommodation	Assurance/follow up	8	<p><u>Rationale:</u> Following concerns at South Bucks Council a full internal audit was conducted into homelessness and temporary accommodation. This audit will follow up on the recommendations made last year</p> <p><u>Scope:</u> This will be a follow up on recommendations made last year into homelessness and temporary accommodation.</p>

1	Disabilities Facilities Grant	Assurance	5	<p><u>Rationale:</u> An annual audit which is a central government requirement</p> <p><u>Scope:</u> To examine all income and expenditure and to confirm money spent is in accordance with the Grant conditions</p>
2	Leisure Contract	Assurance	8	<p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Leisure contract.</p>
2	Waste Services	Assurance	11	<p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Waste Services Contract</p>
2	Car Parking	Assurance	7	<p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Car Parking contract and income arrangements</p>
1	Commercial Rents/ Debt Recovery	Assurance	8	<p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Commercial Rents/Debt recovery arrangements</p>
	HR - Equalities	Assurance	8	<p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the HR – Equalities arrangements</p>

<u>FARNHAM PARK</u>				
1	Leases	Assurance	6	<p><u>Rationale:</u> The leases at Farnham Park are due for review and an audit is appropriate for 2018/19</p> <p><u>Scope:</u> To be agreed with the General Manager at Farnham Park and the Director of Resources</p>
	Store/Shop/Bar	Assurance	6	<p><u>Rationale:</u> This is a periodic audit to review and test the control framework at the Golf club</p> <p><u>Scope:</u> To review the controls and accounting arrangements for the store, shop and bar at the golf club</p>
<u>MANAGEMENT AND FOLLOW UP</u>				
1-4	Follow-up	Follow up	10	<p><u>Rationale:</u> This is an annual review of the recommendations made during the year to confirm that there has been progress to implement them.</p> <p><u>Scope:</u> All recommendations made during the year are reviewed to confirm what progress has been to implement them as agreed in the action plan</p>
1-4	Risk Management Assistance	Assistance	15	Time spent by Audit Director on providing ongoing assistance with Risk Management for the Councils
4	2018/19 Annual Report	Management	2	Preparing the Annual Assurance report
1-4	Management & Planning	Management	<u>22</u>	Time spent on managing the contract, liaison meetings, preparation for and attending Audit Committees and other management duties.
Total days			<u>310</u>	

Rolling Strategic Plan

Review Area	Risk Ref	Type	Days Required		
			2017/18 actual	2018/19 actual	2019/20
Corporate					
Governance		Assurance	8	8	8
Risk Management		Assurance	-	-	-
Procurement		Assurance	-	8	-
Counter Fraud		Assurance	-	8	-
Complaints and Compliments		Assurance	6	-	6
Performance Management/Efficient Working		Assurance	-	-	8
Contracts		Assurance	10	-	9
Information Governance/Data Quality		Assurance	8	-	8
Freedom of Information		Assurance	-	-	-
Subject Access Requests		Assurance			8
Data Protection		Assurance	8	-	-
Business Continuity		Assurance	-	7	-
Emergency Planning		Assurance	6	-	8
Health and Safety – Internal Arrangements		Assurance	-	-	7
South Bucks – New Company		Assurance	-	-	-
Purchase Cards		Assurance	8	8	8
Expenses		Assurance	8	8	8
Finance					
Main Accounting		Assurance	7	7	7
Payroll		Assurance	12	11	11
Accounts Receivable (Debtors)		Assurance	9	8	8
Accounts Payable (Creditors)		Assurance	9	8	8
Benefits		Assurance	13	13	13

Council Tax Support	Assurance	13	13	13
Council Tax and NDR	Assurance	20	25	25
Cash and Bank	Assurance	8	7	7
Treasury Management	Assurance	8	7	7
Budgetary Control	Assurance	-	7	-
ICT				
ICT - Contingency	Assurance	24	24	
ICT – Annual Network Audit	Assurance			6
ICT – IT Strategy	Assurance			6
ICT – Information Management	Assurance			6
Health and Housing				
Housing Allocations and Homelessness/Temp Accommodation	Assurance	9	9	8
Housing Section 106	Assurance	-	8	-
Environmental Health	Assurance	-	-	-
Licensing	Assurance	-	-	-
Disabilities Facilities Grant	Assurance	5	5	5
Community Services				
Grants	Assurance	-	-	-
Leisure Contract	Assurance	-	-	8
Safeguarding	Assurance	-	8	-
Environmental Services				
Health and Safety – Contractor Arrangements	Assurance	-	8	-
Grounds Maintenance	Assurance	8	-	-
Waste services (Chiltern, Wycombe and South Bucks)	Assurance	11	-	11
Environmental Services Contracts	Assurance	-	-	-
Car Parking	Assurance	7	-	7
Property and Asset Management	Assurance	-	8	-
Cemeteries	Assurance	8	-	-

Commercial Rents/debt recovery		Assurance	8	-	8
Sustainable Development					
Planning Development and Enforcement		Assurance	-	11	-
Building Control			-	8	-
Legal and Democratic Services					
Land Charges		Assurance	-	8	-
Electoral Registration		Assurance	-	-	-
External Solicitors/Court Costs		Assurance	-	-	-
Human Resources					
Absence Management		Assurance	8	-	-
Recruitment		Assurance	8	-	-
Equalities		Assurance	-	-	8
Harmonised Policies and Procedures		Assurance	8	-	-
iTrent Payroll System (HR Module)		Assurance	6	-	-
Performance Monitoring		Assurance	-	-	-
Other					
Follow up			10	10	10
Risk Management Assistance			15	20	20
Annual Report			2	2	2
Audit Management			22	22	22
		Sub total	320	304	304
Farnham Park Trust					
Stores/shop/bar		Assurance	10	-	6
Leases		Assurance	-	-	6
Management Support		Assurance	2	-	-
		Grand Total	332	304	316

Assurance Mapping

Corporate assurance risks

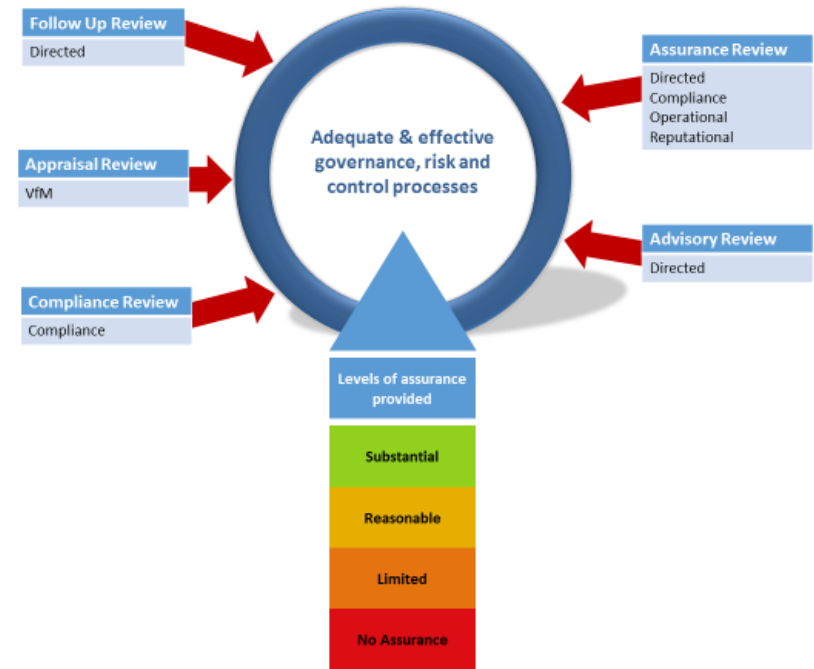
We consider four corporate assurance risks; directed; compliance; operational and reputational. The outcomes of our work on these corporate assurance risks informs both the individual assignment assurance assessment and also the annual assurance opinion statement. Detailed explanations of these assurance assessments are set out in full in each audit report.

Assurance assessment gradings

We use four levels of assurance assessment: substantial; reasonable, limited and no. Detailed explanations of these assurance assessments are set out in full in each audit report.

Types of audit review

The Annual Plan includes a range of types of audit review. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review. The suite of audit reviews and how they individually and collectively enable us to inform our overall opinion on the adequacy and effectiveness of the governance, risk and control arrangements is set out in the assurance mapping diagram.



Audit Remit

Role

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of South Bucks and Chiltern Councils's framework of governance, risk management and control. TIAA is responsible for giving assurance to the Council's Standards and Audit Committee on the adequacy and effectiveness of the Council's risk management, control and governance processes.

Scope

All South Bucks and Chiltern Councils's activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Council's management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions. However, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the Council, Standards and Audit Committee or the nominated officer (being the post responsible for the day to day liaison with TIAA), provided such reviews do not compromise the audit service's objectivity or independence, or the achievement of the approved audit plan.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Council and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data

for this purpose will be carried out in a manner prescribed by TIAA's Professional Standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems. However, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day to day administrative purposes only, TIAA reports to a nominated officer within the Council and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the Standards and Audit Committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA's professional judgement, responsibility for implementing audit recommendations rests with the Council's management.

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate authority, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2003.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

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SBDC AUDIT COMMITTEE WORK PROGRAMME

Classification: OFFICIAL

Members are asked to consider whether there are any items they wish to add to, remove from, or move within, the proposed work programme.

Topic	Frequency	Jan 19	Mar 19	Jul 19	Sept 19	Jan 20
Risk Management						
Risk Management Update	Annual					
Assurance Statements						
Annual Governance Report	Annual					
Update on Governance / Internal Control Issues	As and when					
Internal Audit						
Audit Plan	Annual					
Interim Progress Reports	Each meeting					
Follow up of Internal Audit Recommendations Report	Annual					
Comparision of Assurance Levels	Annual					
Annual Internal Audit Report	Annual					
Fraud & Corruption						
Fraud & Corruption Annual Report	Annual					
External Audit						
Annual Audit Plan	Annual					
Annual Assurance Letter from Committee	Annual					
External Audit Results Report	Annual					
Certification of Claims & Returns Annual Report	Annual					
Annual Audit Letter (Sent out by email to all Members)	-					
Statement of Accounts						
Approval of Main Accounts	Annual					
Approval of Farnham Charitable Trust Accounts	Annual					
Other						
Contract & Financial Procedure Rules	As necessary					
Training	As necessary					
Work Programme	Each meeting					

Classification: OFFICIAL

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