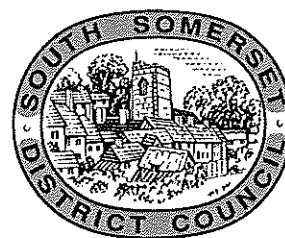


South Somerset District Council
Notice of Meeting



Audit Committee

Making a difference where it counts

Thursday 24th May 2012

10.00 a.m.

**Main Committee Room,
Council Offices,
Brympton Way,
Yeovil,
Somerset BA20 2HT**

The public and press are welcome to attend.

Disabled Access is available at this meeting venue.



If you would like any further information on the items to be discussed, please ring the Agenda Co-ordinator, **Andrew Blackburn** on Yeovil (01935) 462462
email: andrew.blackburn@southsomerset.gov.uk

This Agenda was issued on Wednesday, 16th May 2012

Ian Clarke, Assistant Director (Legal & Corporate Services)



2007-2008
*Neighbourhood and
Community Champions:
The Role of Elected Members*

2006-2007
*Improving Rural Services
Empowering Communities*

2005-2006
Getting Closer to Communities

This information is also available on our
website: www.southsomerset.gov.uk



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Audit Committee Membership

Chairman Derek Yeomans
Vice-Chairman Ian Martin

John Calvert Roy Mills
John Dyke John Richardson
Marcus Fysh Colin Winder
Tony Lock

South Somerset District Council – Corporate Aims

Our key aims are: (all equal)

- Jobs – We want a strong economy which has low unemployment and thriving businesses
- Environment – We want an attractive environment to live in with increased recycling and lower energy use
- Homes – We want decent housing for our residents that matches their income
- Health and Communities – We want communities that are healthy, self-reliant and have individuals who are willing to help each other

Members' Questions on Reports prior to the Meeting

Members of the Committee are requested to contact report authors on points of clarification prior to the Committee meeting.

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Information for the Public

The purpose of the Audit Committee is 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 weakens the control environment and to oversee the financial reporting process.

The Audit Committee should review the Code of Corporate Governance seeking assurance where appropriate from the Executive or referring matters to management on the scrutiny function.

The terms of reference of the Audit Committee are:

Internal Audit Activity

1. To approve the Internal Audit Charter and annual Internal Audit Plan;
2. To receive quarterly summaries of Internal Audit reports and seek assurance from management that action has been taken;
3. To receive an annual summary report and opinion, and consider the level of assurance it provides on the council's governance arrangements;
4. To monitor the action plans for Internal Audit reports assessed as "partial" or "no assurance;"
5. To consider specific internal audit reports as requested by the Head of Internal Audit, and monitor the implementation of agreed management actions;
6. To receive an annual report to review the effectiveness of internal audit to ensure compliance with statutory requirements and the level of assurance it provides on the council's governance arrangements;

External Audit Activity

7. To consider and note the annual external Audit Plan and Fees;
8. To consider the reports of external audit including the Annual Audit Letter and seek assurance from management that action has been taken;

Regulatory Framework

9. To consider the effectiveness of SSDC's risk management arrangements, the control environment and associated anti-fraud and corruption arrangements and seek assurance from management that action is being taken;
 10. To review the Annual Governance Statement (AGS) and monitor associated action plans;
 11. To review the Local Code of Corporate Governance and ensure it reflects best governance practice. This will include regular reviews of part of the Council's Constitution and an overview of risk management;
 12. To receive reports from management on the promotion of good corporate governance;
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Financial Management and Accounts

13. To review and approve the annual Statement of Accounts, external auditor's opinion and reports to members and monitor management action in response to issues raised;
14. To provide a scrutiny role in Treasury Management matters including regular monitoring of treasury activity and practices. The committee will also review and recommend the Annual Treasury Management Strategy Statement and Investment Strategy, MRP Strategy, and Prudential Indicators to Council;
15. To review and recommend to Council changes to Financial Procedure Rules and Procurement Procedure Rules;

Overall Governance

16. The Audit Committee can request of the Assistant Director – Finance and Corporate Services (S151 Officer), the Assistant Director – Legal and Corporate Services (the Monitoring Officer), or the Chief Executive (Head of Paid Services) a report (including an independent review) on any matter covered within these Terms of Reference;
17. The Audit Committee will request action through District Executive if any issue remains unresolved;
18. The Audit Committee will report to each full Council a summary of its activities.

Meetings of the Audit Committee are held monthly including at least one meeting with the Council's external auditor, although in practice the external auditor attends more frequently.

Agendas and minutes of this committee are published on the Council's website at www.southsomerset.gov.uk

The Council's Constitution is also on the web site and available for inspection in council offices.

Further information can be obtained by contacting the agenda co-ordinator named on the front page.

Audit Committee

Thursday 24th May 2012

Agenda

Preliminary Items

1. To approve as a correct record the Minutes of the previous meeting held on 26th April 2012
2. Apologies for Absence
3. Declarations of Interest

In accordance with the Council's Code of Conduct, which includes all the provisions of the statutory Model Code of Conduct, members are asked to declare any personal interests (and whether or not such an interest is "prejudicial") in any matter on the agenda for this meeting. A personal interest is defined in paragraph 8 of the Code and a prejudicial interest is defined in paragraph 10.

4. Public Question Time

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Items for Discussion

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Audit Committee – 24th May 2012

5. Internal Audit Plan – Review of 2011/12

Head of Service: Gerry Cox, Head of Internal Audit Partnership
Lead Officer: Andrew Ellins, Audit Manager
Contact Details: andrew.ellins@southwestaudit.gov.uk or 01935 462378

Purpose of the Report

This report provides an update on the position of the Internal Audit Plan at the end of 2011/12 and also provides Internal Audit's overall Opinion on the systems of internal control at South Somerset District Council.

Recommendation

To note the content of the Internal Audit Annual Report and Opinion.

Background

The Audit Committee agreed the 2011/12 Internal Audit Plan at its February 2011 meeting. An update was provided in August 2011 (for quarter one), November 2011 (for quarter two) and in February 2012 (for quarter three).

Appendix A - Detailed Internal Audit Annual Report and Opinion for 2011/12
Appendix B - Audit Assurance Definitions

Financial Implications

There are no financial implications associated with these recommendations.

Background Papers: None



Appendix A

South Somerset District Council

Internal Audit Plan – Review of 2011/12

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Contents

The contacts at SWAP in connection with this report are:

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SWAP
SOUTH WEST AUDIT PARTNERSHIP
Delivering Audit Experience

SWAP work is completed to comply with the Internal Professional Practices Framework of the Institute of Internal Auditors and the CIPFA Code of Practice for Internal Audit in England and Wales.

Annual Opinion:

The Group Audit Manager is required to provide an annual opinion report to support the Annual Governance Statement.

Purpose of Report and Recommendation

The Accounts and Audit Regulations (England) 2011 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual report to those charged with governance to support the AGS. This report should include the following:

- an opinion on the overall adequacy and effectiveness of the organisation's risk management systems and internal control environment
- disclose any qualifications to that opinion, together with the reasons for the qualification
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies
- draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement
- compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria
- comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content.

Background

The Internal Audit service for South Somerset District Council is provided by the South West Audit Partnership (SWAP). SWAP has adopted and works to the Standards of the Institute of Internal Auditors. The Partnership is also guided by the Internal Audit Charter which is reviewed annually. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work of the Unit is based on the Annual Plan agreed by Senior Management and this Committee. This report summarises the activity of SWAP for the year April 2011 to March 2012.

SWAP work is completed to comply with the Internal Professional Practices Framework of the Institute of Internal Auditors and the CIPFA Code of Practice for Internal Audit in England and Wales.



Summary of Work 2011/12

The agreed Annual Audit Plan covers the following key areas of Activity:

- OPERATIONAL AUDITS
- INFORMATION SYSTEMS
- KEY CONTROLS, Finance
- KEY CONTROLS, Income
- GOVERNANCE & FRAUD
- SPECIAL REVIEWS
- THEMED AUDITS

Audits Completed - Operational

Operational Audits—are a detailed evaluation of a service or functions control environment. A risk evaluation matrix is devised and controls are tested; risks are assessed against the risk appetite agreed with the SWAP Management Board. Where weaknesses or areas for improvement are identified, actions are agreed with management, prioritised and target dated. Based on the findings of each review, an overall Control Assurance is offered. Agreed actions are entered onto the TEN System and monitored through to completion by this Committee. Where Partial Assurance is given in the final report the relevant Service Manager should be called by the Committee to provide assurance that the risks are being managed and to see this through to satisfactory completion.

Operational Audits completed by SWAP for the Period April 2011 to March 2012, together with the Control Assurance offered, are summarised in the following table:

Audit Area	Audit Opinion	Audit Area	Audit Opinion
Car Loans	▲★★ Reasonable	Play and Youth Facilities	▲★★ Reasonable
Pest Control	▲★★ Reasonable	Property Services	▲★★★ Partial (Draft)
Housing Benefits Fraud	▲★★★ Partial (Draft)	Streetscene – (Workshop)	▲★★ Reasonable
Legal Services	▲★★ Reasonable	Streetscene – (Enforcement)	▲★★ Reasonable

For a summary of Control Assurance Definitions, Categorisation of Recommendations and Definitions of Risk Levels, please refer to Appendix B.

Summary of Work 2011/12

Continued.....

Audits Completed – Information Systems

Information Systems—IS audits are completed to provide the Authority with assurance with regards to their compliance with industry best practice. As with Operational Audits, an audit opinion is given. The following IS audits were in the plan for 2011/12:

Audit Area	Audit Opinion
Government Connect	▲★★★ Reasonable
PCI Compliance	▲★★★ Reasonable
ICT Service Management and Governance	In progress
Follow up - Data and Communications Centre Facilities Management	Non Opinion*

Government Connect and PCI Compliance were reported within a single report called Information Security and Regulatory Compliance.

* The Data Centre Follow up was a non opinion audit. There were 40 recommendations followed up. It was pleasing to find that 38 had been fully implemented and the other 2 were to be addressed.

Summary of Work 2011/12

Continued.....

Audits Completed – Key Controls, Finance

Key Control Audits – The Key Control Audit process focuses primarily on key risks relating to the Council’s major financial systems. It is essential that all key controls identified by the External Auditors are operating effectively to provide management with the necessary assurance. The findings from these reviews are considered by the External Auditors when they assess the Council’s Financial Statements at year end.

Key Control Audits completed by SWAP during the period April 2011 to March 2012 and previously reported to Committee are as follows:

Audit Area	Audit Opinion	Audit Area	Audit Opinion
Capital Accounting	▲ ★ ★ Comprehensive	Main Accounting	▲ ★ ★ Comprehensive
Council Tax & NNDR	▲ ★ ★ Reasonable	Payroll	▲ ★ ★ Reasonable
Creditors	▲ ★ ★ Comprehensive	Treasury Management	▲ ★ ★ Comprehensive
Debtors	▲ ★ ★ Reasonable	Housing and Council Tax Benefit	▲ ★ ★ Comprehensive

In all there were only 9 actions resulting from these reviews of which none were a level 4 Service priority action. These have been assigned to responsible officers and target dates for completion have been agreed. It is likely that the External Auditors will focus on these findings when they carry out their work to sign off the Council’s Accounts. It was pleasing to find that the vast majority of key controls were all operating effectively.

Summary of Work 2011/12

Continued.....

Audits Completed—Key Controls, Main Income Streams

These other Key Control Audits have been performed as South Somerset consider these Services to have a significant impact on the Councils ability to meet its overall budget. These are areas of high and in many cases volatile income streams where poor internal controls could result in material losses.

Key Control Audits – Main Income Streams completed by SWAP for the period April 2011 to March 2012 and previously reported to Committee are as follows:

Audit Area	Opinion	Audit Area	Opinion
Careline Income	▲★★★ Comprehensive	Octagon Theatre Income	▲★★★ Reasonable (Draft)
Car Parks Income	▲★★★ Reasonable	Section 106 Agreements Income	▲★★★ Reasonable
Goldenstones Income	▲★★★ Reasonable (Draft)	Wincanton Sports Centre Income	▲★★★ Partial
Homelessness Income	▲★★★ Reasonable	Workplace Nursery Income	▲★★★ Reasonable
Licensing Income	▲★★★ Reasonable	Yeovil Recreation Centre Income	▲★★★ Comprehensive

In all there were 50 actions resulting from these reviews which have been assigned to responsible officers and target dates for completion have been agreed. 15 actions were Service level 4 priority and there were no significant corporate risks identified through these 10 reviews.

Summary of Work 2011/12

Continued.....

Audits Completed — Governance and Fraud

Governance and Fraud Reviews — The Governance, Fraud and Corruption Audit process focuses primarily on key risks relating to cross cutting areas that are controlled and/or impact at a Corporate rather than Service specific level. It also provides an annual assurance review of areas of the Council that are inherently higher risk. The following 18 reviews of this type were completed:

Audit Area	Opinion	Audit Area	Opinion
ACI Site & Chard Regeneration Scheme Statement of Accounts	Non Opinion	Maximising Income (Opportunity Comparisons)	In progress
Annual Governance Statement Review	▲★★★ Reasonable	Members Interests (Related Parties)	▲★★★ Partial
Fees and Charges	Removed (5% Cuts)	MTEP Process	Removed (5% Cuts)
Contract Management - Monitoring and Compliance with SO's	In progress	Yeovil Cemetery and Crematorium Annual Return	Non Opinion
Health & Safety - Safeguarding Staff and Clients	Removed (5% Cuts)	Scheme of Delegation	▲★★★ Comprehensive
Information Governance	▲★★★ Reasonable	Managing Complaints	▲★★★ Reasonable
Threat from Fraud or Corruption (Analytical Review)	▲★★★ Reasonable	Threat from Fraud or Corruption (Policy Review)	▲★★★ Reasonable
Managing with Reduced Resources	In progress	Partnership Arrangements	▲★★★ Reasonable
Yeovil Town Centre Bank Account	Removed (replaced)	Waste and Recycling	Non Opinion

These reviews resulted in 30 improvements to Internal Control, however, only 1 was Service priority level 4 and there were no significant corporate risks identified.

Summary of Work 2011/12

Continued.....

Audits Completed - Special Reviews

There were no special reviews undertaken during this period.

Themed Audits

In addition to completing the work reported above, the following reviews were covered at other sites across the Partnership (ones that South Somerset District Council participated in bold). The majority of these reviews were identified in conjunction with Partner Client Officers at a Control and Risk Self-Assessment session held last year, during annual planning. The findings from these reviews are summarised into a Partnership report and shared with the SWAP Management Board. These reports provide opportunity to identify control weaknesses experienced by all, but more importantly to share best practice across the Partnership:

SSDC Themed Audits	Themed Audits performed elsewhere
Annual Governance Statement	Business Continuity
Contract Management	Business Continuity Planning and Disaster Recovery
Managing Complaints	Performance Management
Fees and Charges	Register of Interests
Managing with reduced resources	Service Planning
Maximising Income	
MTFP Process	
Partnership Arrangements	
Register of Interests – Members	
Scheme of Delegation	
Threat from Fraud and Corruption	



SWAP
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Delivering Audit Excellence

SWAP work is completed to comply with the Internal Professional Practices Framework of the Institute of Internal Auditors and the CIPFA Code of Practice for Internal Audit in England and Wales.

Performance:

The Head of Internal Audit Partnership reports performance on a regular basis to the SWAP Management and Partnership Boards.

SWAP Performance

During the year we saw the introduction of Wiltshire, the largest Unitary Council in the South West into the Audit Partnership. SWAP now covers the three County Councils of Somerset, Dorset and Wiltshire, the five Somerset Districts, two District Councils in Dorset, one District in Devon and one District Council in Gloucester. In addition to these 12 key partners, SWAP also provides an internal audit service to a number of subsidiary bodies, including the Somerset Waste Partnership.

With regards to the 2011/12 Annual Plan for South Somerset District Council, there were a total of 48 reviews planned. It was necessary to remove 3 of these audits in order to meet the SWAP Management Board's approved 5% reduction, resulting from resource issues across the Partnership, not least the loss of our IT Audit Manager, who has now been successfully replaced. A further audit was dropped, however, this was replaced with an additional review at the specific request of Management. In total we will have undertaken 45 reviews.

Most audits have been completed to report stage with 5 drafts to be finalised and 4 reviews in progress at the time of this report. These are targeted to be finalised before the end of June 2012.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality and professionalism. As part of the Balanced Scorecard presented to the SWAP Boards, a target of 85% is set where 75% would represent good. The latest Scorecard for the Partnership shows the current average feedback score to be 84%. For South Somerset the average feedback score was 84%.



SWAP
SOUTH WEST AUDIT PARTNERSHIP
Delivering Audit Excellence

SWAP work is completed to comply with the Internal Professional Practices Framework of the Institute of Internal Auditors and the CIPFA Code of Practice for Internal Audit in England and Wales.

Annual Opinion:

The Group Audit Manager is required to provide an annual opinion report to support the Annual Governance Statement.

Group Audit Manager's Opinion

Off the 48 Audits originally planned in 2011/12 there were 3 that were agreed with the S151 Officer to be removed as all SWAP partners agreed to a 5% reduction. A further audit was removed but replaced with an IT Follow-Up and there were 5 reviews which were non-opinion. For the remaining 40 where we gave an audit opinion, we were pleased to provide the highest level 'Comprehensive Assurance' to 8, we gave 24 'Reasonable Assurance' and only 4 have been afforded a 'Partial Assurance'. There are 4 reviews awaiting an opinion as they are in progress at the time of this report; 3 are themed reviews where the findings are compared to other Council's internal controls.

The reviews that received Partial Assurance are;

- Housing Benefit Fraud (Draft)
- Property Services (Draft)
- Wincanton Sports Centre
- Members Interests (Related Parties)

A summary of all Significant Corporate Risks would have been attached as Appendix C, however, our audit work in 2011/12 found no issues that required us to raise such concerns with Management. This is testament to an effective internal control environment at South Somerset.

As in previous years, I am encouraged by the management response and readiness to accept recommendations. All recommendations are input to the TEN system and regularly reported to this Committee and seen through to satisfactory implementation.

Annual Opinion:


Continued.....

Group Audit Manager's Opinion Continued

It is not possible for the Annual Internal Audit Plan to cover and provide assurance on all areas of the Council's business. In order to seek assurance, the Group Manager, Finance annually seeks the assurance of Senior Managers as to the adequacy of the internal control environment for their service areas. A signed Operational Statement has been returned for each service offering assurance that necessary controls are in place and operating as intended.

As identified already, all audit recommendations are entered onto the TEN system for monitoring by Management and this Committee. This process is based on a self assessment by the service manager and where target dates are not achieved and signed off, the Committee will call the relevant service manager to account.

Over the year SWAP have found the Senior Management of South Somerset District Council to be supportive of SWAP findings and responsive to the recommendations made. In addition there is a good relationship with Management whereby they feel they can approach SWAP openly into areas where they perceive potential problems and again welcome the opportunity to take on board recommendations for improvement.

I have considered the balance of audit work and outcomes against this environment and  I am able to offer substantial assurance, in respect of the areas reviewed during the year, as the majority were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed. No corporate high risks were identified.

This year followed the continuing trend in recent years of higher levels of assurance being provided on audits and the number of recommendations being required falling. Out of 45 audits only 4 received partial assurance and Management and Audit Committee have addressed these issues, in particular Wincanton Sports Centre.

It should also be noted that there were no fraud investigations or special reviews required in 2011/12 which is indicative of the control environment at South Somerset.

Audit Framework Definitions

Control Assurance Definitions

Comprehensive	▲ ★ ★ ★	I am able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ *	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ * *	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲ * * *	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Categorisation Of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

Priority 5: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.

Priority 4: Important findings that need to be resolved by management.

Priority 3: The accuracy of records is at risk and requires attention.

Priority 2: Minor control issues have been identified which nevertheless need to be addressed.

Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of senior management.
Very High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Audit Committee – 24th May 2012

6. Review of Internal Audit

Strategic Director: Mark Williams, Chief Executive
Assistant Director: Donna Parham (Finance and Corporate Services)
Lead Officer: Donna Parham, Assistant Director (Finance and Corporate Services)
Contact Details: donna.parham@southsomerset.gov.uk or 01935 462225

Purpose of the Report

To inform the Audit Committee of the recent review of the effectiveness of the delivery of Internal Audit through SWAP (South West Audit Partnership) during 2011-12.

Recommendations

That the Audit Committee notes the findings of the review.

Background

The South West Audit Partnership (SWAP) is a partnership that provides the Internal Audit service to all of the six Somerset authorities, Dorset County Council, Weymouth and Portland Borough Council, West Dorset District Council, Forest of Dean District Council, East Devon District Council, and Wiltshire Council as well as a number of related bodies such as the Somerset Waste Partnership.

Internal audit forms a part of the corporate governance and internal control framework that provides accountability to stakeholders on all areas of the corporate plan. Their opinion on the adequacy and effectiveness of the Council's internal control framework forms a part of the evidence used in preparing the corporate Annual Governance Statement (AGS) for 2011-12, which will be published as part of the Council's Statement of Accounts in September 2012.

There is a requirement under Regulation 6 of the Accounts and Audit (Amendment) (England) Regulations 2006 for authorities to review the effectiveness of their system of internal audit once a year and for the findings of the review to be considered by a committee such as the Audit Committee as a part of the consideration of the system of internal control. This review has to be carried out by someone independent of SWAP

Compliance With CIPFA Code

The 2006 CIPFA Code of Practice for Internal Audit sets out how an internal audit function should be fulfilled. The main focus is the internal audit service itself, but the Code does also refer to the wider elements of the "system of internal audit", including the role of an audit committee. The Code covers:

- scope and terms of reference of internal audit;
- independence;
- ethics and competence;
- audit committees;
- relationships;
- staffing;

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- audit strategy and planning;
- how audit work is undertaken;
- due professional care;
- reporting;
- performance, quality and effectiveness

All aspects of the Code are signed up to by SWAP through the Audit Charter, reviewed and approved by the Audit Committee on an annual basis.

The Review of SWAP

South Somerset District Councils' review of Internal Audit has been carried out by the Assistant Director – Finance and Corporate Services (the Council's S151 Officer). The findings have been reported to the Corporate Governance Group as part of the overall evaluation and supporting evidence for the Annual Governance Statement. It was found that overall the team performed well and that this view was supported by the comments of external auditors and client satisfaction. The table below shows some of the overall performance of the service during the year compared to the two previous years:

Performance Measure	2007/08	2008/09	2009/10	2010/11	2011/12
Levels of satisfaction from feedback questionnaires	80.0%	83.4%	84.39%	86.25%	84.0%
Audits and reviews completed in year compared to the plan (all at least at final draft stage)	84% (16 out of 19)	87.5% (21 out of 24)	83% (30 out of 36)	105% (39 out of 37)	91% (41 out of 45)
Managed audits completed in year compared to plan	100% (8 out of 8)	100% (8 out of 8)	100% (9 of 9)	100% (10 out of 10)	100% (11 out of 11)
Total completed audits and reviews	24	29	39	49 (1 in progress)	45 (4 in progress)
Cost of audit service to SSDC	£165,980	£154,310	£156,500	£156,500	£128,500
Number of actions for improvements agreed by managers	246	175	181	170	148
Value for Money – average cost of audit day compared to private sector (benchmarking)	No PS data available.	No PS data available.	SWAP = £280 Private Sector = £320	SWAP = £280 Private Sector = £320	SWAP = £280 Private Sector = £320
SWAP outturn on spend compared to budget – (brackets indicate net income)	Budget £(27,670) Actual £(47,819)	Budget £(31,640) Actual £(11,763)	Budget £0 Actual £(76,117)	Budget £(48,943) Actual £(142,928)	Budget £(26,830) Actual £(99,256)

1. The table shows that the satisfaction with the audits carried out at SSDC at 84%.

2. The number of audits has almost doubled those carried out in 2007/08 whilst SSDC has been able to reduce the overall number of audit days it pays for.
3. The number of actions for improvements has decreased in relation to the number of audits carried out for the year. So in 2007/08 an average of 10 improvements per audit were made but in 2011/12 this has reduced to just 3 recommendations. This is in part due to the "call in" procedure from Audit Committee but also shows that the authority has improved in relation to its management of risks and controls. It also reflects the continued quality of SWAP working with managers to bring forward improvements.
4. The outturn position shows that each year the partnership continues to make a net profit from operations. All net income is returned to a reserve specifically set up for SWAP. This enables the partnership to finance once off items such as improvements to ICT.

Service Standards

In assessing SWAP's performance it is important to review the standards of service and that each authority is afforded the same standards and also senior officer time. The following table outlines the minimum standards to be introduced and whether they would have been delivered for South Somerset District Council had they been in place:

Service Standard	Expected Standard	Delivery of Standard
Attendance by Head of SWAP/ Group Audit Manager at Audit Committee.	At least 2 times per annum	1 time in 2011/12*
Attendance by Audit Manager at Audit Committee	At least 2 times per annum	6 times in 2011/12 (*note 10 not 12 meetings in the year)
Attendance by Head of SWAP at Corporate Governance Group	4 times per annum	3 times (note only 3 meetings held)
Liaison meetings with S151 Officer by Head of SWAP/Group Audit Manager	4 times per annum	2 times (note meetings now performed by Audit Manager)
Liaison meetings with S151 Officer and Audit Manager	6 times per annum	8 times - now set up on a six weekly basis
Agreement of Audit Plan: Prepared for Management Board/S151	By mid January each year	Delivered
Prepared for Audit Committee	By end January each year	Prepared by end January and presented to audit Committee at 23 rd February 2012 meeting.
Audit Plan monitoring reports	4 times per annum including Annual Report	4 times (quarterly report) per annum
Agreement of Audit Charter:		
Prepared for Management Board/S151	By mid January each year	Delivered

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Prepared for Audit Committee	By end January each year	Prepared end of January and presented to Audit Committee at 23 rd February 2012
To assist with member/officer training in audit and governance	Once per annum	Not required in 2011/12

11/12 Action Plan

The following shows progress *in italics* against the actions to be completed in 2011/12:

- To fully implement the Standards of Service outlined and monitor delivery for each partner.

Completed

- To review the governance arrangements for the partnership. SWAP should maintain a register of when the Audit Charter was approved with each partner body. This should include the date of the meeting, a copy of the Charter approved and a copy of the minute approving the Charter;

Completed

Opinion

It is the opinion of the Assistant Director – Finance and Corporate Services and the Corporate Governance Group that the system of internal audit is effective.

Actions to be Completed in 2012/13

SSDC has requested that the Devon Audit Partnership review the annual return and control environment as part of the assurance framework for the statement of accounts. This will be completed over the next few weeks. In addition to this they are also carrying out a quality review. The letter of assurance and an action plan will be presented to the Audit Committee by July 2012.

Financial Implications

The actions outlined can be achieved within budget.

Audit Committee– 24th May 2012

7. 2011/12 Annual Governance Statement

Strategic Director: Mark Williams, Chief Executive
Assistant Director: Donna Parham (Finance and Corporate Services)
Lead Officer: Donna Parham, Assistant Director (Finance and Corporate Services)
Contact Details: donna.parham@southsomerset.gov.uk or 01935 462225

Purpose of the Report

This report has been prepared for the Audit Committee to approve the Annual Governance Statement (AGS) for 2011/12.

Recommendation

To approve the 2011/12 Annual Governance Statement.

Background

As a local authority SSDC is required to demonstrate compliance with the underlying principles of good governance and that a framework exists to demonstrate this. One of the Councils requirements in demonstrating this is to produce an Annual Governance Statement (AGS).

The Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the processes for the establishment, operation and review of the system of internal control. Their guidance also provides help on the format and content of the AGS.

Annual Governance Statement

Regulation 4, of the Accounts and Audit Regulations includes a requirement to publish an Annual Governance Statement (AGS). Previously local authorities were required to include a Statement of Internal Control (SIC) with their statement of accounts. The regulations now require authorities to carry out a review of the effectiveness of their system of internal control and may include an Annual Governance Statement in the annual accounts. This is to provide assurance that SSDC has a sound internal control framework in place to manage the risks that might prevent achievement of its statutory obligations and organisational objectives.

The statement also reflects the compliance with the "Statement on the Role of the Chief Finance Officer in Local Government (2010)." This is evidenced within the Annual Governance Statement where the authority meets with best practice.

The Annual Governance Statement will continue to be signed by the Leader of the Council, the Chief Executive, and the Section 151 Officer. The framework used for this review is attached at Appendix A.

In July 2010 the Audit Committee approved a revised Local Code of Corporate Governance. This updated the Council's code to reflect best practice. In producing the Annual Governance Statement reports from the Audit Commission, South West Audit Partnership, a review of the effectiveness of internal audit, the annual review of the Group Auditor, and a review of all Statements of Operational Service Internal Controls

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have been undertaken. The review has been completed by the Corporate Governance Group (the Chief Executive, Monitoring Officer, and S151 Officer). There are no significant issues to be addressed and a number of actions are planned to further strengthen the control framework. The actions will be monitored and reviewed by the Audit Committee in 2012/13.

Financial Implications

There are no financial implications associated with these recommendations.

Background Papers: *Annual Governance Statement 2010/11*
Local Code of Corporate Governance

ANNUAL GOVERNANCE STATEMENT

Part 1 – Scope of responsibility

SSDC is responsible for ensuring that:

- its business is conducted in accordance with the law and proper standards;
- public money is safeguarded and properly accounted for;
- public money is used economically, efficiently and effectively.
- there is a sound system of governance incorporating the system of internal control.

SSDC also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, SSDC is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

SSDC has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework "*Delivering Good Governance in Local Government*". A copy of the code can be obtained on request. This statement explains how SSDC has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 in relation to the publication of a statement on annual governance.

In addition to this CIPFA has issued its "*Statement on the Role of the Chief Financial Officer in Local Government (2010.)*" The Annual Governance Statement should therefore reflect compliance of the statement for reporting purposes.

Part 2 – The purpose of the governance framework

The governance framework comprises the systems and process, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process that is designed to:

- identify the risks and prioritise the actions to achieving policies, aims and objectives;

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- evaluate the likelihood of those risks occurring;
- assessing the impact should those risks occur;
- managing the risks efficiently, effectively and economically.

The governance framework has been in place at SSDC for the year ended 31 March 2012 and up to the date of approval of the annual report and statement of accounts.

Part 3 – The governance environment

The key elements of SSDC's governance arrangements are outlined in the Local Code of Corporate Governance. The main areas and the key areas of evidence of delivery are as follows:

Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area

- The Corporate Plan sets out the priority areas for South Somerset District Council and links these priorities to the Sustainable Community Strategy targets.
- The Sustainable Community Strategy has been produced through the LSP (South Somerset Together) in consultation with our partners and sets out the long-term goals for the community and the key issues that need to be addressed in the future.
- Annual accounts are published on a timely basis to communicate the council's activities and achievements, its financial position and performance
- Guidance has been produced to facilitate partnership working and a Partnership Register published and updated annually.
- All reports to be considered for approval must show a clear outline of purpose so the community can understand each committee report. All reports must have a clear outline of financial implications before consideration by members.

Members and officers working together to achieve a common purpose with clearly defined functions and roles

- The three statutory officers (Head of Paid Service, Monitoring Officer and s151 Officer) regularly meet as a Corporate Governance Group. The Monitoring Officer and s151 Officer report directly to the Head of Paid Service and are members of the senior Management Board.
- Regular weekly meetings between the Leader and Chief Executive in order to maintain a shared understanding of roles and objectives.
- An arrangement with East Devon District Council has been entered into to share a Chief Executive through a Section 113 agreement outlining the detail of function and role.
- Protocols developed and enforced to ensure effective communication between members and officers in their respective roles.

- Portfolio Holders produced annual Portfolio Holder Statements outlining achievements for the previous year and targets for the following year.
- There is a clear scheme of delegation for officers and members within the Constitution.
- The s151 Officer leads the promotion and delivery of good financial management through Management Board, Corporate Performance Team, attendance at committees, is the lead office for the Audit Committee, and specialist workshops and training. The s151 Officer has line management responsibility for finance staff.

Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour

- The financial management of the Council is conducted in accordance with the rules set out in Part 4 of the Constitution.
- The Council maintains an Internal Audit Service through the South West Audit Partnership (SWAP) that operates to standards specified by the Institute of Internal Auditors (IIA) and the Chartered Institute of Public Finance Accountants (CIPFA).
- The self-assessment questionnaire completed on ethical governance will be used to assist in a version of a voluntary code which the new Standards Committee will oversee.
- Communication through Staff Awareness Sessions, Insite, and Team Brief.

Taking informed and transparent decisions which are subject to effective scrutiny and managing risk

- The Council has adopted a Constitution that sets out how it operates, how decisions are taken and the procedures to follow.
- The District Executive facilitates decision-making and its Sub Committees, four Area Committees and meetings are open to the public except where personal or confidential matters are disclosed.
- Portfolio Holders can make decisions under delegated authority and these are fully publicised. Senior officers can also take decisions under delegated authority.
- Regulation Committee determines planning applications that are referred from Area Committees.
- The Council publishes a Forward Plan that provides details of key decisions to be made by the Council and its committees.
- Area Committees also hold regular workshops where local issues are identified and discussed; Area Action Plans are then established to target specific needs.
- The Council has an approved a Risk Management Policy that identifies how risks are managed.
- Responsible officers are required to maintain their part of the Risk Register.
- All Assistant Directors have the following included within their job descriptions, "Lead the service(s) in a full and comprehensive understanding of risk, risk

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assessment and risk management as it relates to the operational areas relevant to the service(s).”

- Any Internal Audit actions showing the highest risk score of 5 will be outlined annually and monitored within the Annual Governance Statement.

Developing the capacity and capability of members and officers to be effective

- The Council looks to develop skills on a continuing basis to improve performance of officers through the Staff Development and Review process including the use of training and development plans.
- Succession planning encourages participation and development for members and officers.
- Through a comprehensive member training and development programme.
- An induction programme is in place for all new staff.
- Clear job descriptions and personal specifications are in place for all roles.
- The s151 Officer and six of the finance team are qualified accountants with several years experience. The finance function has sufficient resources to perform its role effectively.

Engaging the local people and other stakeholders to ensure robust public accountability

- Area Committees ensure further local accountability and local access.
- Budget consultation has been carried out for specific savings plans and equalities assessments carried out on each proposal.
- Stakeholder input into the Sustainable Community Strategy and Corporate Plan.
- Area action plans are in place to deliver local priorities.
- A summarised Statement of Accounts is published each year explaining the key financial areas to the public.

Part 4 – Review of effectiveness

SSDC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of SWAP, the Corporate Governance Group, Management Board and the Corporate Performance Team, who have responsibility for the development and maintenance of the governance environment.

The process that has been applied to maintaining and reviewing the effectiveness of the governance framework includes:

- The monitoring officer has a duty to monitor and review the operation of the Constitution to ensure its aims and principles are adequate. The Council reviews the constitution annually through its Standards Committee.
- The Council has an Overview and Scrutiny Committee that can call in any decision made by an Executive Committee before implementation. This enables them to consider whether or not the decision is appropriate. Pre-decision scrutiny has evolved to aid in the decision making process.
- The Audit Committee reviews the Annual Statement of Accounts, the Review of the Effectiveness of Internal Audit, and the Annual Governance Statement. It monitors the performance of internal audit quarterly and agrees the Internal and External Audit Plans. It reviews specific parts of the Constitution and makes recommendations on any amendments to full Council.
- The Audit Committee has a call in role for any service that receives a "partial" or "no assurance" audit opinion and monitors the action plans are completed through regular reports from the Service Manager and Assistant Director.
- Internal Audit through SWAP is responsible for monitoring the quality and effectiveness of systems of internal control. The Audit Service has a Charter approved by the Audit Committee and there are no restrictions on the scope of their work. A risk model is used to formulate the plan and approved by the Audit Committee. The reporting process for Internal Audit requires a report of each audit to be submitted to the Service Manager with copies to the relevant Assistant Director, Assistant Director – Finance and Corporate Services, Assistant Director - Legal and Corporate Services, and Chief Executive. All audit reports include an 'opinion' that provides management with an independent judgement on the adequacy and effectiveness of internal controls. Reports include recommendations for improvement that are detailed in an action plan that is agreed with the service manager.
- Internal Audit (SWAP) is subject to regular inspection by the Council's external auditors who place reliance on the work they carry out in order to form their overall opinion on the Statement of Accounts, and the Annual Audit Letter.
- For performance management, a 'traffic light' monitoring and reporting system is in place reporting quarterly to the Executive Committee.
- The Council's Financial Procedure Rules are kept under continuous review and revised periodically – the last review was approved in April 2011.
- Each Manager and Assistant Director is required to review their adherence to the governance framework and demonstrate compliance through reviewing and signing a Statement of Internal Operational Control. Each return is assessed by the Group Auditor and S151 Officer for compliance and any apparent organisational improvements are included in the Governance Action Plan.
- Audit Committee has been advised on the implications of the result of the review of the effectiveness of the governance framework and a plan to address weaknesses and ensure continuous improvement of the system is in place.

In its review the Authority has assessed its overall governance arrangements as reasonable. This has been assessed through a review of SSSC's governance arrangements as outlined in the diagram at Appendix A.

Part 5 – Significant governance issues

A number of actions are planned to strengthen the control framework and will be monitored by the Audit Committee during 2012/13:

- Introduction of a training and awareness programme for new managers on all aspects of **Corporate Governance** including the **Council Constitution** and **delegated functions**;
- Further training and awareness for staff on the **Bribery Act 2010** and **Anti Money Laundering**.
- To introduce a **Voluntary Code of Conduct** for elected members following the abolition of the Standards Committee
- Complete the **Fraud and Data Strategy** to link all anti-fraud work.

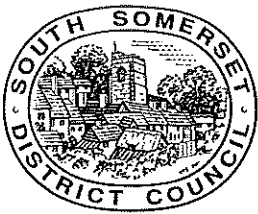
The Authority is satisfied that these steps will address the issues highlighted in 2011/12 and further improve governance arrangements at SSDC.

Signed on behalf of SSDC:

Donna Parham
Assistant Director – Finance and Corporate Services

Mark Williams
Chief Executive

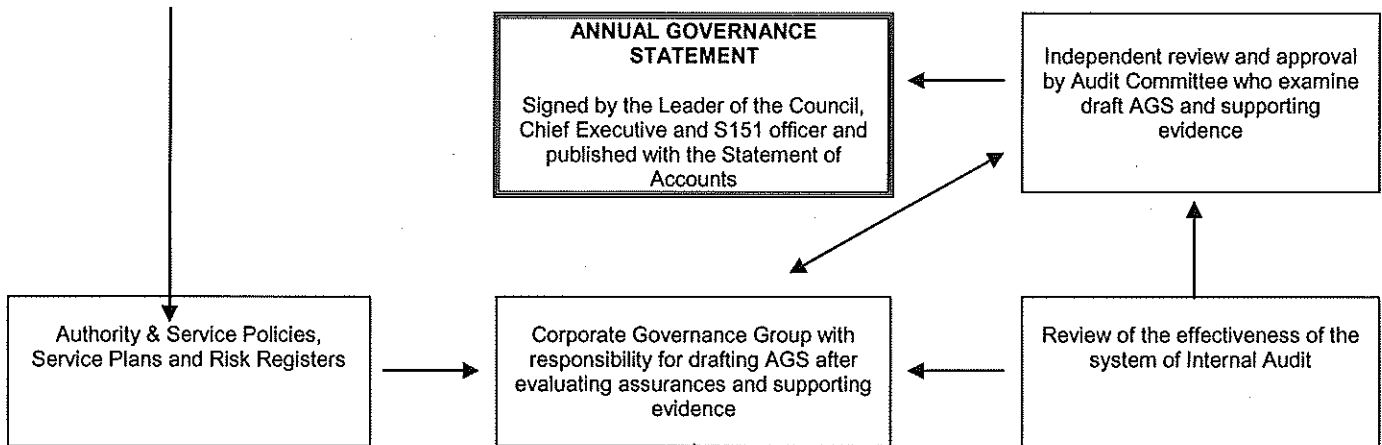
Cllr Ric Pallister
Leader



SSDC'S ANNUAL GOVERNANCE STATEMENT FRAMEWORK

Governance Framework – Key Documents/Functions

- o Constitution
- o Council Plan
- o Sustainable Community Strategy
- o Service Planning Framework
- o Business Transformation Projects
- o Access Strategy
- o Communication Strategy
- o Performance Management Framework
- o Schedule of Council Meetings
- o Local Code of Corporate Governance
- o Record of Decisions
- o Partnership Register
- o Code of Conduct for Members
- o Members Induction & Training Programme
- o Code of Conduct for Employees
- o Officer and Member Protocols
- o Confidential Reporting Policy
- o Risk Management Strategy
- o Anti-Fraud & Corruption Policy
- o Whistleblowing Policy
- o Anti Money Laundering Policy
- o Anti Bribery Policy
- o Project Management Methodology
- o Capital Strategy
- o Procurement Strategy
- o Medium Term Financial Plan/Strategy
- o Treasury Management Strategy Statement, MRP Strategy, and Annual Investment Strategy
- o Annual Statement of Accounts
- o Financial Procedure Rules
- o Procurement Procedure Rules
- o Scheme of Delegation
- o Complaints Procedure
- o Equalities Plan



Performance Management	Risk Management	Information Governance	Legal and Regulatory Assurance	Members' Assurance
<ul style="list-style-type: none"> • Embedded system • Operates throughout the organisation • Internal and external reviews • Action orientated • Local PI's • Periodic progress reports 	<ul style="list-style-type: none"> • Risk management strategy • Embedded in planning processes and project/partnership methodologies • Effectiveness evaluated • Outcomes reported to committee • Training programme 	<ul style="list-style-type: none"> • Training programme • Outcomes reported to committee 	<ul style="list-style-type: none"> • Monitoring Officer's reports • Sections of committee reports • Legal advice 	<ul style="list-style-type: none"> • Standards committee • Audit committee • Scrutiny function
Assurances by Directors/ Heads of Service	Other Sources of Assurance (including third party)	Financial Management	Internal Audit	External Audit
<ul style="list-style-type: none"> • Periodic reports • Statement of operational service internal control 	<ul style="list-style-type: none"> • Reports by inspectors • Service review reports • Fraud reports and investigations • Ombudsman reports • Post implementation reviews of projects 	<ul style="list-style-type: none"> • Medium Term Financial Plan • Revenue Budget and Capital Programme • Revenue and Capital Management reports • Treasury management • Statement of accounts • Compliance with codes of accounting practice • Statutory returns • Grant claims 	<ul style="list-style-type: none"> • Operates under approved terms of reference • Approved risk-based plans • Periodic and annual reports to Audit Committee, Group Auditor Opinion • CIPFA code compliance assessment 	<ul style="list-style-type: none"> • Annual Plan • Annual Governance Report • Annual Audit Letter • Audit Opinion and VFM conclusion

Ongoing assurance on adequacy and effectiveness of control over key risks

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Audit Committee – 24th May 2012

8. Forward Plan and Programme of Meetings

Strategic Director: Mark Williams, Chief Executive
Assistant Director: Donna Parham (Finance and Corporate Services)
Agenda Co-ordinator: Andrew Blackburn, Committee Administrator
Contact Details: andrew.blackburn@southsomerset.gov.uk or 01460 260441

Purpose of the Report

This report outlines the forward plan for the Audit Committee for 2012/13, which has been drawn up in consultation with the Chairman and is attached.

The report also sets out the programme of meetings for the municipal year. The meetings commence at 10.00 a.m. on the following dates (all Thursdays):-

2012	2013
28 th June	24 th January
26 th July	28 th February
23 rd August	28 th March
27 th September	25 th April
25 th October	23 rd May
22 nd November	
20 th December	

Recommendation

It is recommended that the Committee:-

- (1) approves the forward plan for 2012/13;
- (2) notes the programme of meetings for 2012/13 as set out above.

Background Papers: None

AUDIT COMMITTEE – FORWARD PLAN 2012/13

Committee Date	Lead Officer
May 2012	
<ul style="list-style-type: none"> Internal Audit Plan – Review of 2011/12 Approve Annual Governance Statement Review of Internal Audit 	Ian Baker/ Andrew Ellins Donna Parham Donna Parham
June 2012	
<ul style="list-style-type: none"> Annual Treasury Management Activity Report Audit Commission – Audit of Financial Controls 2011/12 Risk Management Update including Partnering (suppliers, other agencies etc.) 	Karen Gubbins Donna Parham Gary Russ
July 2012	
<ul style="list-style-type: none"> Review of Local Code of Corporate Governance Debt Management Policy Review Exemptions given through Procurement Procedure Rules in 2011/12 	Donna Parham Karen Gubbins Gary Russ
August 2012	
<ul style="list-style-type: none"> Internal Audit – First Quarter Update Treasury Management - First Quarterly Monitoring Report Annual Governance Statement Action Plan 	Ian Baker/ Andrew Ellins Karen Gubbins Donna Parham
September 2012	
<ul style="list-style-type: none"> Approval of Annual Statement of Accounts 2011/12 Summary Statement of Accounts Audit Commission Annual Governance Report Wincanton Community Sports Centre Audit Action Plan 	Donna Parham Donna Parham Donna Parham Steve Joel
October 2012	
<ul style="list-style-type: none"> Approve Treasury Management Practices Treasury Management - Second Quarterly Monitoring Report and mid year Review of Strategy Annual Audit Letter Risk Management Update including Partnering (suppliers, other agencies, etc.) 	Karen Gubbins Karen Gubbins Donna Parham Gary Russ

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November 2012

- Internal Audit – Second Quarter and Half Year Update
 - Annual Governance Statement Action Plan
- Ian Baker/
Andrew Ellins
Donna Parham

December 2012

January 2013

- Health, Safety and Welfare – Annual Report
- Pam Harvey

February 2013

- Internal Audit – Third Quarter Update
 - Internal Audit Plan – Approve 2013/14 Plan
 - Review of Internal Audit Charter
 - Annual Governance Statement Action Plan
 - Treasury Management - Third Quarterly Monitoring Report
 - Treasury Management Strategy Statement and Investment Strategy 2013/14
 - Audit Commission Audit Plan
 - Audit Commission – Certification of Claims and Returns: Annual Report
- Ian Baker/
Andrew Ellins
Ian Baker/
Andrew Ellins
Ian Baker/
Andrew Ellins
Donna Parham
Karen Gubbins
Karen Gubbins
Donna Parham
Donna Parham

March 2013

- Risk Management Update
- Gary Russ

April 2013

- Review of Local Code of Corporate Governance
 - Approve Accounting Policies for 2012/13 Accounts
 - Register of Staff interests – Annual Review
- Donna Parham
Amanda Card
Ian Clarke

Pending

- Update on Proposed Introduction of Community Infrastructure Levy - to be submitted using the following three main strands of work as trigger points:-
 - Publication of a charging schedule
 - Administrative process
 - governance
- Jean Marshall

Audit Committee – 24th May 2012**9. Date of Next Meeting**

The next scheduled meeting of the Audit Committee will be held on Thursday, 28th June 2012 at 10.00 a.m. in the Main Committee Room, Council Offices, Brympton Way, Yeovil.