

Report

Subject : Update on the work of the Internal Governance sub-group of the One Council for Wiltshire project

Report to : Audit Committee

Date : Wednesday 18 June 2008

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1 Introduction:

1.1 An Internal Governance sub-group has been established under the Resources workstream of the One Council for Wiltshire project for the transition to the Wiltshire Council. The terms of reference of the group includes the following areas:

- Implementation of the new CIPFA Good Governance Framework;
- Governance Statement and Assurance Framework (formerly the Statement on Internal Control);
- Risk management;
- Role of the Audit Committee;
- Role of the Standards Committee;
- Counter fraud arrangements;
- Prevention of money laundering;
- Whistleblowing arrangements;
- Member conduct and training;
- Officer conduct;
- Complaints handling and prevention;
- Information management, with particular reference to FOI, DP and EIR;
- Audit assurance arrangements for transition workstreams.

1.2 The sub-group is lead by Nina Wilton, Corporate Standards Manager at Wiltshire County Council. Internal Audit, Audit Committee, counter fraud and risk management arrangements have been grouped together for development. Work on these is being carried out by the heads of audit from each council, the Wiltshire County Council Risk Manager and through consultation with heads of finance and benefit fraud managers.



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2 Progress to date on the Audit & Risk stream:

2.1 A meeting was held on 24th January with audit, risk, finance and benefit representatives from all the councils and the Resources workstream project owner Stephen Gerrard. At the meeting it was decided that recommended good practice would be used as the basis for developing audit and risk management arrangements and that this would be done collaboratively by all the councils. Specifically the following pieces of work would be undertaken:

- Development of the role and purpose of the Audit Committee.
- Development of the role and purpose of Internal Audit.
- Counter fraud policy for the new council.
- Development of the risk management approach for the new council.

2.2 There has been progress on the first two items listed above which will be reported to a future meeting of the Internal Governance sub-group. In addition work is now being planned in relation to the development of a counter-fraud policy for the council by the Wiltshire Audit Group. As yet there has been no consultation concerning risk management arrangements for Wiltshire Council.

3 Future Work Plans:

3.1 The Wiltshire Audit Group will be the focus for developing the detailed terms of reference for Internal Audit, the audit strategy and approach to audit. Salisbury's representative on this group will be Estelle Sherry, although other staff may be involved on certain projects. This group will also contribute to the development of the Audit Committee terms of reference.

3.2 There is a proposal to hold a meeting with current members of the Audit Committees in each of the five councils. This will allow discussion on existing good practice and allow members to contribute to the establishment of an effective Audit Committee in the new council. This proposal will be led by Nina Wilton.

3.3 Consultation on risk management arrangements has yet to commence. Salisbury's representative will be appointed by the Chief Executive.

3.4 Salisbury will also need to contribute to other aspects of the Internal Governance sub-group when required and ensure that appropriate linkages are made to other groups, notably the Finance and Revenue & Benefits groups. Alan Osborne has the overall responsibility for the Resources workstream for Salisbury and is therefore able to oversee progress across the workstream.

4 Recommendation:

4.1 The Committee is asked to note the progress made to date.