

# ITEM 7

## AUDIT COMMITTEE

24 SEPTEMBER 2013

### ANNUAL GOVERNANCE STATEMENT 2012/13 AND ACTION PLAN

Contact Officer: Ifty Ali – Principal Solicitor and Deputy Monitoring Officer – 01908 252478

#### Purpose

- 1.1 To consider the Annual Governance Statement (AGS) for 2012-13 (Annex A) and associated action plan for approval as required by the Accounts and Audit Regulations 2011.
2. Recommendations
  - 2.1 That the Committee approves the Annual Governance Statement for 2012/13 and accompanying action plan
3. Issues and Choices
  - 3.1 The Accounts and Audit Regulations 2011 require that the Authority must agree an Annual Governance Statement (AGS), prepared in accordance with proper practices published by CIPFA in relation to internal control, for publication with its Statement of Accounts.
  - 3.2 Proper practices currently comprise the Delivering Good Governance in Local Government Framework, 2007 and the Delivering Good Governance in Local Government Framework Addendum 2012.
  - 3.3 The review of the effectiveness of the Council's system of internal control that underpins the Annual Governance Statement must be carried out at least annually.
  - 3.4 The Annual Governance Statement was submitted to and approved by the Audit Committee in June 2013, when it was placed before External Audit. The Annual Governance Statement requires formal approval alongside the Statement of Accounts prior to 30 September.

## Implications

### 4.1 Policy

None

### 4.2 Resources and Risk

None

<table border="1"><tr><td>x</td></tr><tr><td>x</td></tr></table>	x	x	Capital	<table border="1"><tr><td>y</td></tr><tr><td>x</td></tr></table>	y	x	Revenue	<table border="1"><tr><td>x</td></tr><tr><td>x</td></tr></table>	x	x	Accommodation
x											
x											
y											
x											
x											
x											
	IT		Medium Term Plan		Asset Management						

### 4.3 Legal

The Council is under a duty to produce an Annual Governance Statement by virtue of regulation 4 of the Accounts and Audit Regulations 2011 which requires authorities to “conduct a review at least once a year of the effectiveness of its system of internal control.”

### 4.4 Other Implications

<table border="1"><tr><td>x</td></tr><tr><td>x</td></tr></table>	x	x	Equalities / Diversity	<table border="1"><tr><td>x</td></tr><tr><td>y</td></tr></table>	x	y	Sustainability	<table border="1"><tr><td>x</td></tr><tr><td>x</td></tr></table>	x	x	Human Rights
x											
x											
x											
y											
x											
x											
	E-Government		Stakeholders		Crime and Disorder						

Background Papers;

CIPFA/Solace ‘Delivering Good Governance in Local Government’ framework;

CIPFA ‘The Role of the Chief Finance Officer in Public Service Organisations’

CIPFA ‘The Role of the Head of Internal Audit in Public Service Organisations’

Governing Partnerships – Bridging the Accountability Gap – Audit Commission 1998