

Subject:	Review of polices		
Date of Meeting:	7 March 2017		
Report of:	Executive Director, Finance & Resources		
Contact Officer:	Name:	Graham Liddell	Tel: 01273 291323
	Email:	Graham.Liddell@brighton-hove.gov.uk	
Ward(s) affected:	All		

FOR GENERAL RELEASE**1. PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 As part of its role to carry out independent scrutiny and examination of the Council's financial and non-financial processes, procedures and practices, the Audit & Standards Committee:
- approves certain policies
 - is responsible for gaining assurance that other relevant council policies are kept up to date and are fit for purpose.
- 1.2 This paper sets out how the Committee is able to discharge these responsibilities.

2. RECOMMENDATIONS

- 2.1 That the Committee notes that there are no proposed amendments to the council's:
- whistleblowing policy
 - policy and guidance in relation to the Regulation of Investigatory Powers Act 2000
 - counter fraud strategy and framework
- 2.2 That the Committee notes that changes to the council's accounting policies for presenting financial information will be considered by the Audit & Standards Committee as part of the approval of the statement of accounts.
- 2.3 That the Committee notes the progress being made to assess the completeness and effectiveness of policies that inform the council's Corporate Risk Assurance Framework.

3 CONTEXT/ BACKGROUND INFORMATION

- 3.1 The Committee terms of reference require the Committee to approve the Council's:
- whistleblowing policy
 - policy and guidance in relation to the Regulation of Investigatory Powers Act 2000.

3.2 In addition, the council's constitution states that the Committee is responsible for approving the council's:

- statements of accounts (which include a full suite of accounting policies)
- counter fraud strategy.

3.3 The Committee also has a role to ensure that the council's Corporate Risk Assurance Framework (CRAF) is complete and that the arrangements set out in the CRAF are working effectively. This includes consideration of codes, policies and procedures such as the local code of corporate governance, member and officer codes of conduct and the council's information governance policies.

4 ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

4.1 Table 1 sets out the policies and procedures for which the Committee is directly responsible under its terms of reference and the council's constitution.

4.2 There are no proposed amendments to the council's:

- whistleblowing policy
- policy and guidance in relation to the Regulation of Investigatory Powers Act 2000

4.3 Changes to the council's accounting policies for presenting financial information will be considered by the Committee as part of the approval of the statement of accounts.

Table 1 – Policies approved by Audit & Standards Committee

Policy	Date approved	Changes required?	Further consideration by the Committee
Whistleblowing Policy	June 2015	No	A summary of whistleblowing issues will be reported to the Committee in July 2017 as part of considering the Annual Governance Statement. This will provide an opportunity to consider the effectiveness of the current policy.
Policy and guidance in relation to the Regulation of Investigatory Powers Act 2000	Nov 2017.	No	Annual Surveillance Report (including a review of the relevant policy and Guidance) to be considered by Committee during 2017/18.
Counter fraud strategy and framework	June 2016	No	A summary of counter fraud work for 2016/17 will be reported to the Committee in July 2017 as part of considering the Annual Governance Statement. This will provide an opportunity to consider the effectiveness of the current policy.
Accounting policies included within statements of account	Sep 2016	Yes	CIPFA's Code of Accounting Practice for 2016/17 sets out the accounting requirements for local authority statement of accounts. These includes changes to presentation of:

			<ul style="list-style-type: none"> • expenditure (service costs are now reported based on the council's internal reporting structure rather than CIPFA's standard headings) • reserve movements (the Movement in Reserves Statement is simplified and a new Expenditure and Funding Analysis is to be introduced) <p>Officers will provide training for members before the Committee is required to approve the accounting policies as part of the approval of the statement of accounts in July 2017.</p>
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4.4 The Corporate Risk Assurance Framework was reviewed in January 2017. This is currently being used by officers to strengthen further the council's governance arrangements. As part of this review, officers are considering whether all relevant policies have been included and the effectiveness of arrangements for ensuring that policies are up to date and fit for purpose. The results of this work will inform:

- actions in response to specific risks
- the Annual Governance Statement
- the next iteration of the Corporate Risk Assurance Framework

5 COMMUNITY ENGAGEMENT & CONSULTATION

5.1 None.

6. CONCLUSION

6.1 The Committee is asked to note the report.

7. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

7.1 There are no direct financial implications arising from the recommendations of this report.

Finance Officer Consulted: James Hengeveld Date: 10/02/17

Legal Implications:

7.2 Under the terms of the Council's Constitution, this Committee is responsible for reviewing the Council's arrangements for the discharge of its powers and duties in connection with financial governance and stewardship, risk management and audit. Its remit specifically includes responsibility for the policies listed in the recommendations of this report, as well as its function of providing independent scrutiny of the Council's corporate risk assurance arrangements.

Lawyer Consulted: Victoria Simpson

Date: 14/02/17

Equalities Implications:

7.3 There are no direct equalities implications.

Sustainability Implications:

7.4 There are no direct sustainability implications.

SUPPORTING DOCUMENTATION

Appendices:

1. None

Documents in Members' Rooms

1. None

Background Documents

1. None