

## APPENDIX A

### AUDIT COMMITTEE AND AUDIT COMMITTEE (ADVISORY) – 11 June 2018

#### **1. COMMITTEE MEMBERSHIP – (Agreed at Annual Council 24 May 2018).**

<b>Councillors</b>	<b>Substitute Members</b>
Nick Wayne (Chair)	Vivien Cutler
Sue Lukes (Vice-Chair)	Sara Hyde
Satnam Gill	Rakhia Ismail
Una O'Halloran	Flora Williamson
<u>Independent Members - Audit Committee (Advisory)</u>  Alan Begg Nick Whitaker	

#### **2. FUTURE MEETING DATES**

24 July 2018	15 October 2018	31 January 2019	11 March 2019
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#### **3. TERMS OF REFERENCE OF THE AUDIT COMMITTEE**

##### **Audit Committee (Advisory) Functions**

To consider the following matters and to make recommendations concerning them to the relevant Council bodies or to officers:

- 1 The Head of Internal Audit's annual report and opinion and the level of assurance internal audit activity can give over the council's corporate governance arrangements.
- 2 The external auditor's annual letter, relevant reports, and the report to those charged with governance on issues arising from the audit of the accounts.
- 3 Reports dealing with the management, performance and value for money of the providers of internal and external audit services.
- 4 A report from internal audit on agreed recommendations not implemented within a reasonable timescale.

- 5 The appointment of the Council's external auditor.
- 6 Work to be commissioned from internal and external audit.
- 7 Specific internal and external audit reports as requested.
- 8 The contract procedure rules and financial regulations in the council's constitution and the council's compliance with its own and other published standards and controls.
- 9 Any issue referred to it by the Council, Executive, Overview Committee or the Chief Executive.
- 10 The Council's arrangements for corporate governance and risk management and recommend necessary actions to ensure compliance with best practice.
- 11 The production and content of the authority's Annual Governance Statement.
- 12 The annual report from the Monitoring Officer concerning standards of member conduct, which shall include a summary of complaints received under the Code of Conduct Complaints Procedure and their outcome.
- 13 Any report on any matter relevant to the advisory functions of the Committee which the Committee may request from the Corporate Director of Finance or other proper officer.

### **Audit Committee Decision-Making Functions**

#### **Audit related matters**

- 14 To review and agree the annual statement of accounts, including considering whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or the audit that need to be brought to the attention of the council.
- 15 To adopt the authority's Annual Governance Statement.
- 16 To agree annually the amount calculated by the council as its tax base for the whole area of the borough, any tax base applying as special levies, and other matters associated with the tax base.

#### **General Matters**

- 17 To appoint a Personnel Sub-Committee, including approval of its terms of reference and membership. Members of the Committee will include the Chair of Audit Committee, the Leader of the Council, the Executive member with responsibility for Human Resources and two ordinary member positions. All other Executive Members will be appointed to act as substitutes for the

Committee with the relevant Executive Member joining the Committee depending on the appointment being made.

- 18 To appoint a Pensions Sub-Committee.
- 19 To appoint such other sub-committees or other bodies, including their membership and terms of reference, as the Committee deems from time to time appropriate.
- 20 To grant exemptions under section 3 of the Local Government and Housing Act 1989 from political restriction to holders of posts under the Council and to give directions as to inclusion of specified posts in the list maintained by the Council under section 2(2) of that Act.
- 21 To make appointments between council meetings to those outside bodies and panels appointed to by the Council under Part 3 paragraph 7.2.
- 22 To determine matters relating to the organisation and conduct of elections, including the following:
  - (i) provision of assistance at European Parliamentary elections;
  - (ii) division of the constituency into polling districts;
  - (iii) division of the borough into polling districts.
- 23 To regulate matters affecting members, including remuneration, expenditure and training and to promote high standards of conduct amongst members.
- 24 To recommend to Council the introduction, amendment or revocation of byelaws.
- 25 To take decisions on any matter within the terms of reference of any of its sub-committees where the proper officer considers that it is necessary and reasonable to do so.
- 26 All other non-Executive matters specified under the relevant legislation save for those which are delegated to officers (unless the relevant Corporate Director refers the matter to the Committee) or are reserved to the Council under paragraph 1 of Part 3 of this Constitution or to the Licensing Committee or Licensing Regulatory Committee and Planning Committees.