

## ESSENTIAL REFERENCE PAPER 'D'

### Audit and Governance Committee

The Council will establish a Committee called the Audit and Governance Committee to carry out the functions specified below.

#### Composition

The Council has established the Audit and Governance Committee composed of 10 members to carry out the functions of Audit, Governance and Standards of Conduct.

#### Role and Function

The Audit and Governance Committee will have the following roles and functions:

#### Audit Activity

1. To consider the Head of Internal Audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
2. To consider summaries of specific Internal Audit reports as requested.
3. To consider reports dealing with the management and performance of the providers of Internal Audit services.
4. To consider reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
5. To consider the External Auditor's annual letter, relevant reports and the report to those charged with governance.

6. To consider specific reports as agreed with the External Auditor.
7. To comment on the scope and depth of external audit work and to ensure it gives value for money.
8. To liaise with the Audit Commission over the appointment of the Council's External Auditor.
9. To commission work from internal and external audit.

### Regulatory Framework

10. To maintain an overview of the Council's Constitution in respect of rules of procedure relating to contracts, financial regulations and financial procedures and codes of conduct and behaviour.
11. To review any issue referred to it by the Chief Executive or a Director or any Council body.
12. To monitor the effective development and operation of risk management and corporate governance in the Council.
13. To monitor Council policies on "Confidential Reporting" and the anti-fraud and anti-corruption strategy and the Council's complaints process.
14. To oversee the production of the Authority's Annual Governance Statement and to recommend its adoption.
15. To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
16. To consider the Council's compliance with its own and other published standards and controls.
17. To review arrangements for delivering value for money.

18. To review the Council's finances including borrowing, loans, debts investments and banking arrangements.

## Accounts

19. To approve the annual statement of accounts. Specifically to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
20. To consider the External Auditors' report to those charged with governance on issues arising from the audit of the accounts.

## Standards

21. promoting and maintaining high standards of conduct by Members and Co-Opted Members of the authority;
22. advising and assisting Town and Parish Councils and Councillors to maintain high standards of conduct and to make recommendation to Town and Parish Councils on improving standards or actions following a finding of a failure by a Town or Parish Councillor to comply with the Code of Conduct;
23. to progress complaints on behalf of Town and Parish Councils;
24. advising the Council on the adoption or revision of the Members' Code of Conduct;
25. to receive referrals from the Monitoring Officer into allegations of misconduct in accordance with the authority assessment criteria;
26. receiving reports from the Monitoring Officer and assessing the operation and effectiveness of the Members' Code of Conduct;

27. arranging to train Members and Co-opted Members to observe the Members' Code of Conduct;
28. assisting Councillors and co-opted Members to observe the Members' Code of Conduct;
29. hearing and determining complaints about Members and Co-Opted Members referred to it by the Monitoring Officer;
30. advising the Council upon the contents of and requirements for codes/protocols/other procedures relating to standards or conduct throughout the Council;
31. maintaining oversight of the Council's arrangements for dealing with complaints;
32. informing Council and the Chief Executive of relevant issues arising from the determination of Code of Conduct complaints;
33. appointment of Sub-Committee.