

## **Pt 2 Articles of the Constitution(Extract)**

### **ARTICLE 9 - THE AUDIT AND GOVERNANCE COMMITTEE**

#### **1 Composition**

1.1 The Council will establish an Audit & Governance Committee composed of seven Councillors on a proportionate basis. The Chair of Audit & Governance Committee may not be an Executive or Shadow Executive Member. The Committee will be supported by an appropriately skilled and experienced external independent advisor in a non-voting capacity.

#### **2 General Role**

2.1 The Audit & Governance Committee is charged with the overall responsibility for governance and will seek to:

- (a) ensure the probity, propriety and lawfulness of all activities and transactions effected in the name of the Council;
- (b) promote value for money in the use of resources;
- (c) help to raise awareness of key aspects of good governance across the organisation, including the role of audit, risk management and effective procurement;
- (d) ensure the Council has sufficiently invested in the internal and external audit functions in accordance with legislative requirements on the Council to do so;
- (e) protect and promote the independence and rights of both the internal and external audit functions to conduct their work and report on their findings without fear or favour;
- (f) liaise as necessary with the Standards Committee on any matter that may be of common concern to both, principally in relation to any matter arising in relation to ethics and/or conduct.

## Pt 3C Responsibility for Functions (Extract)

8.1 The functions of the Audit & Governance Committee are:

### Audit

1. To consider the annual report and opinion of the ~~Assistant Director~~Head of Internal Audit (Customer Service & Governance) including a summary of internal ~~and external~~ audit activity (~~actual and proposed in the relevant accounting period~~) and the level of assurance that can be given over the corporate governance arrangements at the Council and to advise the Executive accordingly.
2. To consider summaries of specific internal audit reports as scheduled in the forward plan for the Committee or otherwise requested by Members.
3. To consider reports dealing with the management and performance of ~~the Internal and~~ External Audit functions and the Internal Audit provider.
4. To consider reports from Internal Audit on agreed recommendations not implemented within agreed timescales.
5. To consider the action plan arising from the Annual Letter of the External Auditor. *With respect to the Annual Letter being first considered and accepted by the Executive.*
6. To consider all other relevant reports from the ~~District~~External Auditor as scheduled in the forward plan for the Committee as agreed with the External Auditor or otherwise requested by Members.
7. To comment on the scope and depth of External Audit work and ensure it provides value for money.
8. To liaise with the Audit Commission over the appointment of the Council's External Audit body.
9. To approve the Annual Plans of the Internal Audit ~~Service provider~~ and the External Auditor.
10. To commission work from the Internal Audit ~~Service provider~~ and External Audit with regard to the resources available and the existing scope and breadth of their respective work programmes and the forward plan for the Committee. *Subject to budgetary provision.*

11. To provide advice to the Council on issues arising out of a fraud investigation and report any action which has or ought to be taken by the Council.

## **Governance & Regulatory**

12. To keep under review the Council's contract procedure rules, financial regulations, ~~policy documents and other working protocols and codes of conduct and behaviour related to the purpose of the Committee~~ (not otherwise reserved to the Standards Committee or Staffing and Urgency Committee) and to recommend any changes to Council.
13. To review any relevant issue referred to it by the Chief Executive, S151 Officer, the Assistant Director (Customer Service & Governance), the Monitoring Officer or any other Council body.
14. To consider any reports of the Assistant Director (Customer Service & Governance) referred to the Committee for consideration further to Article 13 of this Constitution.
15. To monitor the effective development and operation of risk management and corporate governance across the Council.
16. To monitor the Council's policies on counter fraud and 'whistle blowing', ~~the Anti-Fraud & Corruption Strategy~~ and to consider any issues referred to it in accordance with the Council's whistle blowing policy and procedures as set out in Part 5 of this Constitution.
17. To oversee the production of the Council's Annual Governance Statement and to recommend its adoption to Full Council. *With respect to the Annual Governance Statement, the Leader's, Chief Executive's, Monitoring Officer's and Section 151 Officer's responsibilities for satisfying themselves with the content and signing on behalf of the Council.*
18. To consider the Council's arrangements for corporate governance and make recommendations about all actions necessary for compliance with best practice to Full Council.
19. To consider the Council's compliance with its own and other relevant published regulations, controls, operational standards and codes of practice.
- ~~20. To bring to Full Council all proposals for amendment to this Constitution submitted by Members in accordance with this Constitution. Subject to the advice of the Head of Civic, Democratic and Legal Services.~~

## Accounts

204. To review and approve the annual statement of accounts and specifically to consider whether appropriate accounting policies have been followed and whether there are any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council. |

212. To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts. |