

**Audit and Governance Committee**

9 July 2013

Report of the Head of Internal Audit

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**Review of the Terms of Reference of the Committee**

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**Summary**

- 1 To consider proposed changes to the terms of reference of the committee prior to approval by full Council.

**Background**

- 2 Best practice recommends that the terms of reference for audit committees should be periodically reviewed. Following the review of the committee's own effectiveness, the resulting action plan approved in March 2013, included a requirement to undertake an annual review of the committee's terms of reference.
- 3 A copy of the existing terms of reference is attached at annex 1. The proposed changes are detailed in annex 2 and are shown as tracked changes. Most of the changes simply reflect current reporting arrangements but the opportunity has also been taken to update the terms of reference to take account of recommended best practice.

**Consultation**

- 4 The committee is being consulted on the proposed changes prior to the revised terms of reference being referred to full Council.

**Options**

- 5 The committee therefore has three options:

- to agree the proposed changes as set out in annex 2 and recommend to full Council that the Constitution be amended;
- propose different changes to the terms of reference for consideration and approval by full Council;
- leave the terms of reference unchanged.

### **Analysis**

- 6 Not relevant for the purpose of the report.

### **Council Plan**

- 7 The work of the committee supports the council's overall aims and priorities by promoting probity, integrity and honesty and by helping to make the council a more effective organisation.

### **Implications**

- 8 There are no implications to this report in relation to:

- **Finance**
- **Human Resources (HR)**
- **Equalities**
- **Legal**
- **Crime and Disorder**
- **Information Technology (IT)**
- **Property**

### **Risk Management Assessment**

- 9 The Committee may fail to fully and properly discharge its responsibilities if it fails to function effectively.

### **Recommendation**

- 10 Members are asked to;
- consider the proposed changes to the terms of reference (as set out in annex 2) and recommend to full Council that the Constitution be amended.

## Reason

*To ensure that the Audit and Governance Committee continues to operate effectively and in accordance with recommended best practice.*

## Contact Details

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**Report  
Approved**



**Date** 13 June 2013

## Specialist Implications Officers

Not applicable

**Wards Affected:** Not applicable

**All**



**For further information please contact the author of the report**

## Background Papers

None

## Annexes

Annex 1 – existing terms of reference for the Audit and Governance Committee

Annex 2 – proposed changes to the terms of reference for the Audit and Governance Committee