

AUDIT AND STANDARDS COMMITTEE

Terms of Reference

Accounts

- (1) To approve the Council's Statement of Accounts (which includes the Annual Governance Statement) in accordance with the Accounts and Audit Regulations 2003 as amended.
- (2) To consider and accept the Annual Letter from the External Auditor in accordance with the Accounts and Audit Regulations 2003 as amended and to monitor the Council's response to any issues of concern identified.
- (3) 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.

Audit Activity

- (4) To consider the Internal Audit 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.
- (5) To consider summaries of specific Internal Audit reports as requested.
- (6) To consider reports dealing with the management and performance of the Internal Audit service, including compliance with Public Sector Internal Audit Standards.
- (7) To consider reports dealing with the implementation of agreed Internal Audit recommendations.
- (8) To consider any report from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
- (9) To consider specific reports as agreed with the external auditor.
- (10) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (11) To liaise with the Public Sector Audit Appointments or any relevant organisation over the appointment of the Council's external auditor and to decide upon the appointment process for the external auditor and to participate in the process, as and when required.

Regulatory Framework and Risk Management

- (12) To maintain an overview of the Council's Constitution in respect of contract procedure rules, financial regulations and codes of conduct and behaviour.
- (13) To monitor the effective development and operation of risk management in the Council.
- (14) To monitor Council policies on the anti-fraud and anti-corruption strategy.
- (15) To oversee the production of the Council's Annual Governance Statement and monitor progress on any issues and consider the Council's compliance with its own and other published standards and controls.

Standards

- (16) To promote and maintain high standards of conduct by Councillors, Co-opted Members and Representatives on Committees and Sub-Committees.
- (17) To assist Councillors, Co-opted Members and Representatives to observe the Members' Code of Conduct.
- (18) To advise the Council on the adoption or revision of the Members' Code of Conduct and Protocols relating to Councillor and Officer behaviour.
- (19) To monitor the operation of the Members' Code of Conduct.
- (20) To advise, train or arrange to train Councillors, Co-opted Members and Representatives on matters relating to the Members' Code of Conduct.
- (21) To monitor, review and make recommendations to the Council with regard to the Learning and Development policy for Councillors, Co-opted members and Representatives.
- (22) To discharge the functions of dealing with complaints against Councillors and Co-opted Members as set out in Procedure for Dealing with Complaints Regarding City, Parish and Town Councillors and Co-Opted Members.
- (23) To advise the Council on the adoption and revision of its Whistle-blowing Policy and monitoring the operation of that Policy.
- (24) To monitor and review procedures relating to gifts, hospitality and personal interests, for Councillors and officers.
- (25) To monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.