

AUDIT AND GOVERNANCE

TERMS OF REFERENCE

<p>Membership</p>	<p>To be chaired by a member outside of the majority group</p> <p>Any member not on the Executive Committee will be appointed to the Audit and Governance Committee</p> <p>The 2 Independent Persons (Messrs Paul McGrath and Steve Harwood) attend meetings in an advisory capacity.</p> <p>The External Auditors (Mazars LLP) attend and present their reports to Members</p>
<p>Principle Remit</p>	<p>The role of an Audit Committee is very important and whilst it is not a statutory requirement to have such a committee, it is well recommended and regarded as best practice by both Auditors and CIPFA.</p> <p>CIPFA also regard it as best practice for the audit committee to be separate from the executive committee with the size of the audit committee not being unwieldy.</p> <p>The purpose of the Audit and Governance Committee is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance process.</p> <p>The Audit and Governance Committee will include two Independent Persons appointed to undertake the function of standards.</p>

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Strategic	<ul style="list-style-type: none"> • scrutinising the Authority's Annual Statement of Assurance
Financial	<ul style="list-style-type: none"> • monitoring the progress of the Authority's Medium Term Financial Strategy and Revenue and Capital Budgets • monitoring and scrutinising of the Treasury Management Strategy • Scrutinising The Financial Report
Risk and Performance	<ul style="list-style-type: none"> • providing independent assurance of performance, risk management and data quality frameworks • monitoring, scrutinising, regularly reporting and communicating on the Authority's performance, risk and efficiency outcomes • monitoring the management of the Authority's Corporate Risks
Audit	<ul style="list-style-type: none"> • scrutinising of External and Internal Audit reports and monitoring of achievements against any associated action plans and recommendations • scrutiny of the Internal Audit Annual Report
Standards	<ul style="list-style-type: none"> • advising the Authority on promoting and maintaining good ethical governance and standards • advising the Authority upon the adoption of a Members' Code of Conduct and any revisions to that Code through monitoring its operation and overall effectiveness • providing advice, guidance and training in relation to the duty to promote and maintain high standards of conduct in observing the Authority's Code of Conduct by elected and co-opted members • ensuring that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies and that the value of the audit process is actively promoted • reviewing the Anti-Fraud and Anti-Corruption Strategy • making recommendations to the Authority in relation to the promotion and maintenance of high ethical standards within the Authority and to contribute to issues of governance at its discretion

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DELEGATED POWERS

Financial	<ul style="list-style-type: none">• approve the Annual Governance Statement contained within the Financial Report
Audit	<ul style="list-style-type: none">• approve the External Auditors Annual Audit Letter• approve the Audit Strategy Memorandum• adopt the Annual Internal Audit Plan
Hearing and Appeals	<ul style="list-style-type: none">• hearing appeals from the Treasurer and Legal Adviser and Monitoring Officer against the Executive Committee's decision in relation to terms of conditions of employment, grievance and discipline• hearing appeals from Brigade Managers against the Executive Committee's decision in relation to pay, terms of conditions of employment, grievance and discipline
Standards	<ul style="list-style-type: none">• undertaking matters of complaint referred to them by the Legal Adviser and Monitoring Officer or through any regulatory body for their consideration and to delegate to a Hearing Sub-Committee, powers to consider the outcome of any investigation report, to publish report findings and make such recommendations as are appropriate. See Standards Note 1• granting dispensations to Members upon the requirements relating to disclosable pecuniary interests as set out within the Code of Conduct

HEARINGS SUB COMMITTEE

STANDARDS NOTE 1

<p>Membership</p>	<p>The Hearings Sub-Committee is a Sub-Committee of the Authority's Audit and Governance Committee. The Audit and Governance Committee has decided that the sub-committee will comprise of a maximum of five and a minimum of three of its members drawn from at least 2 different political parties. Subject to those requirements, a Member is appointed on the nomination of party group leaders in proportion to the strengths of each party group on the Authority.</p> <p>The Independent Person is invited to attend all meetings of the Hearings Sub-Committee and his/her views are sought and taken into consideration before the Hearings Sub-Committee takes any decision on whether the member's conduct constitutes a failure to comply with the Code of Conduct and as to any action to be taken following a finding of failure to comply with the Code of Conduct.</p>
<p>Delegated Powers</p>	<p>The Audit and Governance Committee has delegated to the Hearings Sub-Committee such of its powers to take action in respect of individual members as may be necessary to promote and maintain high standards of conduct. Accordingly the Hearings Panel may –</p> <ul style="list-style-type: none"> • Publish its findings in respect of the member's conduct; • Report its findings to the Authority for information; • Recommend to the member's Group Leader (or in the case of un-grouped members, recommend to the Authority or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Authority; • Recommend to the Leader of the Authority (operating executive arrangements) that the member be removed from the Cabinet, or removed from particular Portfolio responsibilities; • Instruct the Monitoring Officer to arrange training for the member; • Remove from all outside appointments to which he/she has been appointed or nominated by the Authority; • Withdraw facilities provided to the member by the Authority, such as a computer, website and/or email and Internet access; or • Exclude the member from the Authority's offices or other premises, with the exception of meeting rooms as necessary for attending Authority, Committee and Sub-Committee meetings.

	<p><u>NOTE</u> The Hearings Sub-Committee has no power to suspend or disqualify the member or to withdraw members' or special responsibility allowances.</p> <p>At the end of the hearing, the Chair will state the decision of the Hearings Sub-Committee as to whether the member failed to comply with the Code of Conduct and as to any actions which the Hearings Sub-Committee resolves to take.</p> <p>As soon as reasonably practicable thereafter, the Monitoring Officer shall prepare a formal decision notice in consultation with the Chair of the Hearings Sub-Committee. The decision notice will be made available for public inspection and the decision reported to the next convenient meeting of the Authority.</p>
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The full complaints process and procedure for local hearings are detailed within the Ethical Governance Framework at Section 9.