

ANNUAL COUNCIL

Wednesday, 17 May 2017

REVISED TERMS OF REFERENCE OF THE AUDIT AND GOVERNANCE COMMITTEE (REP1409)**EXECUTIVE SUMMARY**

1. This report details the proposed revised Terms of Reference for the Audit and Governance Committee.
2. The Committee's Terms of Reference were last reviewed by the Committee on 4 March 2014, and agreed by full Council on 23 April 2014.
3. The current Terms of Reference have been expanded to capture the key elements of best practice.

Is the report Open or Exempt?	Open
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Wards Affected:	All Wards in the District
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Cabinet Member:	Cabinet Member for Resources & Welfare Reforms
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Supporting Officer:	Mrs Siobhan Martin Head of Internal Audit 01394 444254 siobhan.martin@eastsoffolk.gov.uk
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1 INTRODUCTION

- 1.1 The Committee's Terms of Reference were last reviewed by the Committee in March 2014, and agreed by full Council in April 2014.
- 1.2 Current guidance has been reviewed and applied to the current Terms of Reference to ensure compliance with best practices to support the Council's independent governance arrangements.
- 1.3 The new proposed Terms of Reference are attached at Appendix 1, along with the existing Terms of Reference at Appendix 2 for direct comparison.
- 1.4 The proposed Terms of Reference have recently been reviewed by the Council's partner Council, Suffolk Coastal District Council, at their Audit and Governance Committee meeting of 8 December 2016 and agreed at their full Council meeting on 23 February 2017.

2. HOW DOES THIS RELATE TO EAST SUFFOLK BUSINESS PLAN?

- 2.1 The Audit and Governance Committee is directly responsible for supporting good governance arrangements and practices at the Council which underpin the Council's entire strategic and operational workings, including the East Suffolk Business Plan.

3. FINANCIAL AND GOVERNANCE IMPLICATIONS

- 3.1 No direct financial implications have been identified.
- 3.2 It is good practice to regularly review the Committee's Terms of Reference.
- 3.3 Revised Terms of Reference will have to be approved by Council.

4. OTHER KEY ISSUES

- 4.1 There are no known implications in relation to this report over Equality Impact Assessment, Sustainability Impact Assessment or Partnership Impact Assessment.

5. CONSULTATION

- 5.1 Internal liaison with officers within Waveney District Council has taken place.
- 5.2 The Audit & Governance Committee considered this proposal on 15 March 2017 and recommended that Council approve the revised Terms of Reference.

6. OTHER OPTIONS CONSIDERED

- 6.1 It is good practice for a review of the Terms of Reference to take place. The Committee needs to be clear as to its remit.

7. REASON FOR RECOMMENDATIONS

- 7.1 To ensure the Audit and Governance Committee's Terms of Reference follow current best practices and are appropriate for the Council's good governance arrangements. Further to align approaches where applicable with the Council's preferred partner, Suffolk Coastal District Council.

RECOMMENDATION

That the revised Terms of Reference of the Audit & Governance Committee, as set out in Appendix 1 to Report REP1409, be approved and that the Council's Constitution be amended as appropriate.

APPENDICES

Appendix 1	Audit and Governance Committee: Proposed Terms of Reference – February 2017
Appendix 2	Audit and Governance Committee: Terms of Reference – March 2014

BACKGROUND PAPERS

Please note that copies of background papers have not been published on the Council's website but copies of the background papers listed below are available for public inspection free of charge by contacting the relevant Council Department.

Date	Type	Available From
2016	HM Treasury: Audit & Risk Assurance Committee Handbook	Head of Internal Audit
2016	Financial Reporting Council: Guidance on Audit Committee	
2015	Institute of Internal Auditors: What Every Director Should Know	
2015	Institute of Internal Auditors: Sample Audit Committee Charter	
2013	Chartered Institute of Public Finance & Accountancy: Audit Committee - Practical Guidance for Local Authorities & Police	
2013	Chartered Institute of Public Finance & Accountancy: Position Statement on Audit Committees	