

EAST CAMBRIDGESHIRE DISTRICT COUNCIL

CONSTITUTION

**D. OTHER COMMITTEES/JOINT COMMITTEES/OTHER
PARTNERSHIP BODIES**

AUDIT COMMITTEE

ANGLIA REVENUES PARTNERSHIP JOINT COMMITTEE

AUDIT COMMITTEE

1.0 CONSTITUTION

1.1 This Committee shall ¹comprise of ²members of Council who shall be appointed by full Council. Its quorum is 3. ³Members of the Finance & Assets Committee and the Leader and Deputy Leader of the Council are excluded from membership of the Audit Committee.

2.0 OBJECTIVES

2.1 Oversight and approval of ⁴Statement of Accounts, Internal and External Audit, and Risk Management matters (not otherwise the responsibility of the Council or any other Committee).

3.0 ⁵TERMS OF REFERENCE

3.1 The Committee's terms of reference shall be:-

3.2 To act as the Council's Audit Committee and the discharge of these duties and responsibilities including:-

- consideration of Annual Audit letter to Members, Annual Audit and Inspection Fee Letter and the External Auditor Annual Governance Report, Annual Audit Plan and Code of Audit Practice and Statement of Responsibilities;
- approve the Annual Governance Statement;
- approve the Statement of Accounts;
- approve the Code of Corporate Governance;

3.3 To agree the Internal Audit Terms of Reference and Internal Audit Plan, review and consider the Plan, any Annual Report and/or Opinion.

3.4 To oversee and approve the Code of Corporate Governance. To oversee the Council's Corporate Governance arrangements including Anti-Fraud and Corruption Policy.

3.5 To oversee and monitor the Council's Corporate Risk Register and recommend revisions to the Council's Risk Management Strategy.

3.6 To appoint 'Member Champions' as required.

3.7 To make nominations to any relevant outside bodies for the Audit Committee from the wider membership of the Council for a period of up to 4 years.

4.0 Delegation to Audit Committee

4.1 Subject to the provisions of the Council's Constitution, the Committee has delegated authority to act on behalf of the Council in relation to the above, unless

- reserved to Council; or
- delegated to officers under these or the other Committee terms of reference.

Summary of Comments on Part 3 D Other & Joint Committees

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■ Number: 1 Author: Lorna Subject: Highlight Date: 16/11/2023 09:54:13
comprise not comprise of

■ Number: 2 Author: Lorna Subject: Highlight Date: 16/11/2023 09:58:42
CIPFA recommends independent members; and I would propose that the committee have an independent chair. CIPFA also recommends "that a period of two years should elapse before a councillor who previously held a senior policy role joins the audit committee."

■ Number: 3 Author: Lorna Subject: Highlight Date: 16/11/2023 09:57:24
Yet members of the Operational Services Committee can serve on the Audit Committee when they are responsible for the service which has been most under the spotlight for budgetary and governance issues.

■ Number: 4 Author: Lorna Subject: Highlight Date: 16/11/2023 10:05:02
This is against CIPFA guidance, because approval of those statements is a matter for all those charged with governance.

■ Number: 5 Author: Lorna Subject: Highlight Date: 16/11/2023 10:03:36
The Committee needs formal rights to require the attendance at meetings to answer questions of senior officers, and of members of the Risk Management Group (RMG), in a way that cannot be countermanded by officers. The Audit Committee needs formal rights to attend meetings or question the administration, officers or Directors of the subsidiary companies, and access to minutes of RMG meetings or the right to attend them. It also needs rights of access to and constructive engagement with other committees and functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups.

5.0 Delegation to Officers

5.1 The Director Finance & S151 Officer is authorised to act in relation to any matter of immediate urgency which must be dealt with before the next meeting of the Committee provided:

- the Chairman or Vice-Chairman of the Committee is consulted prior to the delegated decisions being made;
- Spokespersons of minority groups are notified immediately of any action taken under this delegated power;
- action taken is reported to the next Committee; and
- it excludes any decision, which is by law expressly vested in the Council.

5.2 There shall be delegated to the Director Finance & S151 Officer the exercise of any power or function of the Council in routine matters related to the implementation of agreed Strategies, Policies and programmes, falling within established policies and procedures and within existing budgets.

For the avoidance of doubt this delegation shall include the power to authorise others to exercise such powers.

This delegation shall not be taken to include any matter reserved to Full Council.

5.3 There are further delegated to the officers indicated below the exercise of any power or function of the Council relating to the matters set out below (whether Policy approval, monitoring or operational matters have been delegated to a Sub-Committee or not) under the Listed Acts or any amendment, modification or re-enactment of those Acts, or Regulations/Orders made under those Acts:

Accounts & Audit Regulations To approve in-year amendments to Audit Plan between Committee meetings after consultation with the Chairman of the Committee	Director Finance
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