

## Evidence from 23 February 2011 meeting

Governance and Audit Committee terms of reference	Achieved through:
To consider the annual report and opinion of the East Kent Audit Partnership, and a summary of audit activity (actual and proposed) and the level of assurance it can give over the council's governance arrangements;	Receiving East Kent Audit Partnership annual report in June of each year.
To consider summaries of specific internal audit reports as requested;	Achieved through agreeing the annual audit plan, and receiving the quarterly internal update reports.
To consider reports dealing with the management and performance of the providers of internal audit services;	Receiving the 'effectiveness of the council's Internal Audit arrangements' report prepared by the Chief Executive Designate (Section 151 Officer).
To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale;	Contained within the quarterly internal audit reports and the internal audit annual report.
To consider the external auditor's annual letter, relevant reports and the report to those charged with governance;	Receive the Annual Audit Letter normally in December and on a quarterly basis receive an update report from the external auditors.
To consider specific reports as agreed with the external auditor;	The external auditors regularly provide reports to the Governance and Audit Committee on relevant matters.
To receive and note the annual programme of work and associated fees for the external auditors and provide challenge as appropriate	Receive the annual audit fee from the external auditors.
To commission work from internal and external audit.	This enables Governance and Audit Committee to request work, but this has not been required during 2010/11.
To review any governance / financial issue referred to it by the Chief Executive or a Director, or any council body;	This enables Governance and Audit Committee to consider any specific issues referred to it, but this has not been required during 2010/11.
To monitor the effective development and operation of risk management and governance in the council;	Approve the annual review of the risk management strategy and process, and receive the corporate risk register on a quarterly basis.
To overview the council policies on Whistleblowing and Anti-fraud and Corruption;	Received the reviewed policy for approval and received training on this matter.
To oversee the production of the authority's Annual Governance Statement and to recommend its adoption;	Annual Governance Statement approved by Governance and Audit Committee in June 2010.
To consider the council's compliance with its approved Treasury Management Strategy	Agreed by Governance and Audit Committee in December 2010 and receive regular reports on this matter.

<b>Governance and Audit Committee terms of reference</b>	<b>Achieved through:</b>
To consider the council's arrangements for governance and agreeing necessary actions to ensure compliance with best practice;	Achieved by the Committee receiving the annual review of the Governance Framework and Local Code of Corporate Governance.
To review the council's arrangements for ensuring adequate data quality;	Receive annual review of the Performance Management and Data Quality Frameworks.
To consider the council's compliance with its own and other published standards and controls.	Achieved through reviewing the Committee's terms of reference and achievement against them, and production of the Chairman's Annual Report.
To approve the annual Statement of Accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statement or from the audit that need to be brought to the attention of the council;	Receive and approve the draft Statement of Accounts in June and the Final Accounts in September of each year.
To consider the external auditor's report to those charged with governance on issues from the audit of the accounts.	This is included within the Annual Audit Letter received in December each year.