

# Governance and Audit Committee

Terms of Reference

Revised March 2012  
Version 6



## Contents

|                            |   |
|----------------------------|---|
| Terms of Reference .....   | 3 |
| Audit Activity .....       | 3 |
| Regulatory Framework ..... | 3 |
| Accounts .....             | 3 |
| Document History .....     | 4 |

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The quorum for the Committee is 50% as agreed by the Constitutional Review Working Party, Standards and Council.

## Terms of Reference

### Audit Activity

- 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;
- To approve (but not direct) internal audit's strategy, plan and monitor performance;
- To consider summaries of specific internal audit reports;
- To consider reports dealing with the management and performance of the providers of internal audit services;
- To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale;
- To consider the external auditor's annual letter, relevant reports and the report to those charged with governance;
- To consider specific reports as agreed with the external auditor;
- To consider the annual programme of work and associated fees for the external auditors and provide challenge as appropriate
- To commission work from internal and external audit as agreed by the Committee.

### Regulatory Framework

- To review any governance / financial issue referred to it by the Chief Executive or a Director, or any council body;
- To monitor the effective development and operation of risk management and governance in the council;
- To oversee the application of the council's governance arrangements for partnership activities where the council is the accountable body and/or employer;
- To approve the council's policies on [Anti-Bribery](#), [Whistleblowing](#), [Anti-fraud and Corruption](#) and the [External Funding Protocol](#);
- [To recommend to Cabinet the council's policy in Equalities \(PSED\)](#);
- To approve the authority's Annual Governance Statement ;
- To consider the council's compliance with its approved Treasury Management Strategy
- To consider the council's arrangements for governance and agreeing necessary actions to ensure compliance with best practice;
- To consider the council's arrangements for ensuring adequate data quality;
- To consider the council's compliance with its own and other published standards and controls.

Deleted: and

### Accounts

- 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;
- To consider the external auditor's report on issues from the audit of the accounts and recommend approval to those charged with governance.

## Document History

| Version | Date  | Agreed by   | Minute ref                          |
|---------|---|---|-------------------------------------|
| V1      | 27 Sep 2007<br>6 Dec 2007<br>18 Dec 2007  | Governance and Audit Committee<br>Standards Committee<br>Council  | R113<br>R173<br>59                  |
| V2      | 10 April 2008<br>22 April 2008<br>8 May 2008                                      | Constitutional Working Party<br>Standards<br>Council  | CRWP10<br>R314<br>17                |
| V3      | 5 March 2009<br>17 March 2009<br>14 May 2009<br>21 May 2009                       | Standards Committee<br>Governance & Audit Committee<br>Constitutional Review Working Party<br>Annual Council                | R55<br>6.<br>13.<br>42.             |
| V4      | 23 February 2010<br>16 March 2010<br>1 April 2010<br>13 April 2010<br>13 May 2010 | Governance Group<br>Governance and Audit Committee<br>Constitutional Review Working Party<br>Standards Committee<br>Council | Gov07<br>64.<br>28.<br>109.<br>164. |
| V5      | 15 March 2011<br>23 March 2011<br>5 April 2011<br>21 April 2011                   | Governance and Audit Committee<br>Constitutional Review Working Party<br>Standards Committee<br>Council                     | 135.<br>60.<br>169.<br>275.         |
| V6      |   | Governance and Audit Committee<br>Constitutional Review Working Party<br>Standards Committee<br>Council                     |                                     |