

Governance & Audit Committee

Terms of Reference

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Contents

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

The quorum for the group 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 consider summaries of specific internal audit reports as requested;
- 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 comment on the scope and depth of external audit work and to ensure it gives value for money;
- To liaise with the Audit Commission over the appointment of the Council's external auditor;
- To commission work from internal and external audit.

Regulatory Framework

- To review any 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 overview the Council policies on Whistleblowing and anti-fraud and corruption;
- To oversee the production of the Authority's Governance Statement (formerly Statement on Internal Control (SIC)) and to recommend its adoption;
- To consider the Council's arrangements for governance and agreeing necessary actions to ensure compliance with best practice;
- To review the Council's arrangements for ensuring adequate Data Quality;
- To consider the Council's compliance with its own and other published standards and controls.

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 to those charged with governance on issues from the audit of the accounts.

Deleted: review

