

**STATEMENT OF ACCOUNTS GOVERNANCE AND AUDIT COMMITTEE SUBGROUP
TERMS OF REFERENCE FOR 2021/22**

General

A subgroup of the Governance and Audit Committee is being established to undertake a detailed review of the 2021-22 Statement of Accounts.

Membership, Chairmanship and Quorum

Number of Members	Four - additional members may attend and participate under CPR 20.1
Political Composition	No requirement for political proportionality on the subgroup. To be confirmed by a nem-con vote.
Co-optees	None
Substitute Members Permitted	Yes
Political Balance Rules apply	No
Appointments/Removals from Office	By Chairperson of the Governance and Audit Committee
Restrictions on Membership	None
Restrictions on Chairmanship	Chairperson of the Governance and Audit Committee
Quorum	Three

Number of ordinary meetings per Council Year	Meetings will be called as required
--	-------------------------------------

Terms of Reference

1. To undertake a detailed review of the Council's draft 2020-21 Statement of Accounts, including a review of:
 - The narrative report
 - The core statements: The Comprehensive Income and Expenditure Statement, the Balance Sheet and the Cash Flow Statement
 - The key estimates, uncertainties and assumptions underpinning the figures disclosed in the accounts;
 - The supporting notes and other disclosures;
 - Requests from the auditors for information or assurance; and
 - Any other relevant documentation
2. To make recommendations to the s151 officer or his deputy on any improvements to the draft accounts;
3. Provide assurance to the Governance and Audit Committee that the draft statements provide a true and fair reflection of the Council's financial position and performance

General

The work of the subgroup is restricted to the stated terms of reference highlighted above unless they are reviewed by the Chairperson of the Governance and Audit Committee.

Notes

This subgroup was established through the initial terms of reference approved by the Governance and Audit Committee on 28 July 2021.