

APPENDIX E

Corporate Governance and Audit Committee Terms of Reference

Delegated authority in respect of all powers and duties set out below and all other Council functions not required to be determined by the full Council and not delegated to any other committee:

1. To be responsible for:

1.1. Monitoring the operation of the Council's Constitution and keeping its terms under review, including all procedure rules.

1.2. Making recommendations to the Council for any change or additions to the procedure rules or Articles of the Constitution or executive arrangements.

2. Determining all matters relating to the adoption and operation of the Members' Allowances Scheme including recommendation to the Council of the adoption of or amendment to any such Scheme.

3. Keeping under review the terms of reference and delegations of Council functions to committees and formally appointed bodies and officers.

4. Consideration of the Council's arrangement relating to accounts including:

a) Consideration of any material changes to accounting policies;

b) Approval of the statement of accounts;

c) Approval of any material amendments to the accounts recommended by the auditors;

d) Keep the Council's financial and management accounts and financial information under review as it sees fit.

5. Consideration of the Council's arrangements relating to the external audit requirements including:

a) The selection and appointment of the external auditor;

b) The consideration of the external auditor's annual reports so as to gain the necessary assurance regarding accuracy, value for money and governance prior to the approval of the Council's accounts, and approval of any other reports;

c) Meeting with the external auditor from time to time and considering any matters that they wish to raise.

The committee shall be entitled to meet the external auditor without the presence of any Council officers (other than for the purposes of minuting the conversation).

6. Consideration of the Council's arrangements relating to internal audit requirements including:

a) Reviewing the nature and scope of internal audit activity;

b) Approval of the annual Audit Plan;

c) Monitoring the performance of internal audit, including compliance with regulatory internal audit standards;

d) Agreeing the adequacy of internal audit resourcing;

e) Considering the annual Internal Audit report, reviewing and making recommendations on issues contained therein;

f) Monitoring progress in implementation of internal audit recommendations;
g) Seeking responses from officers or portfolio holders about matters identified by internal audit. The committee shall be entitled to meet the Head of Internal Audit without the presence of any Council officers (other than for the purposes of minuting the conversation).

7. Reviewing the adequacy of the Council's Corporate Governance arrangements. This will include (but not be limited to) the following:

- 7.1. Internal control and risk management;
- 7.2. Oversight of whistleblowing and the Council's whistleblowing policy;
- 7.3 ~~Oversight of the complaints process and the role of the Local Government Ombudsman;~~
- 7.4. Oversight of Information Governance and the role of the Information Commissioners Office (ICO);
- 7.5. Reviewing and approving the annual statement of Corporate Governance.

8. Agreeing and regularly updating the Council's Code of Corporate Governance, monitoring its operation and compliance with it, and using it as a benchmark against performance for the annual Statement of Corporate Governance.

~~9. Approving payments or providing other benefits in cases of maladministration as required and make recommendations~~ arising from any review of a report of the Local Government and Social Care Ombudsman.

10. Following a decision of Council to undertake a community governance review to agree the terms of reference for and conduct such a review, making recommendations to Council who will determine the outcome of such reviews.

11. Functions relating to Elections and Parishes set out in Part D of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (or any replacement or amendment of it).

12. Charities and charitable trusts (so far as not the responsibility of Cabinet).
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13. Responsibility and challenging all treasury management activities.

14. Noting the finalised list of appointments to outside bodies (except school governing bodies) and revocation of such appointments.

15. Determining nominations for charitable trustees in cases where there has been failure reach agreement. 16. Receiving updates and monitor compliance with the Council's Regulation of Investigatory Powers Act (RIPA) policy.