

RESPONSIBILITY FOR NON-EXECUTIVE COUNCIL FUNCTIONS

Who is Responsible	Membership	Non-Executive Functions	Delegation of Functions
Audit Committee	7 Members of the Council	<p>The Audit Committee will have the following key purposes:</p> <ol style="list-style-type: none"> 1. To provide independent assurance of the adequacy and effectiveness of the Council's control environment - the systems of governance, internal control and risk management 2. To independently scrutinise the Council's financial and non- financial performance to the extent that it impacts on the Council's control environment 3. To oversee the Council's financial reporting process 4. To review and make recommendations to the Council on the selection/appointment of external auditors. <p>In order to effectively discharge these responsibilities, the Audit Committee may require any officer to attend meetings of the Committee so it may receive explanations regarding any matter that it is considering.</p> <p>Further, the Chairman and Members of the Audit Committee may have contact with the Council's External Auditor, Internal Auditor or Executive Director (Finance and Transformation) or Assistant Director (Finance) at any time and all of these may also request access to the Committee or its Chairman, if appropriate.</p> <p><u>Role and Functions</u></p> <ol style="list-style-type: none"> 1. To consider the adequacy and effectiveness of the Council's control environment - the systems of governance, internal control and risk management 2. To consider and be satisfied that the Council's Annual Governance Statement, together with any other assurance statements, properly reflect the Council's control environment and to monitor management action in response to any significant Governance Issues identified 3. To consider and approve (but not direct) the Internal Audit Team's Strategy and the Annual Plan and to monitor their performance 4. To consider the Internal Audit Team's reports and to monitor management action to implement agreed recommendations 5. To consider the Annual Internal Audit Report 6. To consider and approve the External Auditors' Audit and Inspection Plan and associated fees 	

RESPONSIBILITY FOR EXECUTIVE FUNCTIONS

Who is Responsible	Membership	Non-Executive Functions	Delegation of Functions
		<p>7. As the body designated as "those charged with governance" under the International Standards of Auditing (ISA 260), to:-</p> <ul style="list-style-type: none"> • consider the External Auditor's Annual Governance Report • accept or reject Officers' recommendations to amend the Council's Statement of Accounts in respect of any non- material matters identified <p>8. To consider the External Auditors' reports and monitor management action in response to any issues raised and/or recommendations made by the External Auditors.</p> <p>9. To consider the reports of Inspection Agencies and any other relevant bodies, where they relate to governance issues</p> <p>10. To ensure that there are effective relationships between External and Internal Audit, Inspection Agencies and other relevant bodies, and that the value of the audit process is actively promoted</p> <p>11. To consider and approve the Council's Statement of Accounts</p> <p>12. To consider reports in relation to Emergency Planning, Risk Management and Business Continuity and monitor management action in response to any issues raised and/or recommendations made</p> <p>13. To consider reports in relation to Performance Management - both financial and non-financial - and to monitor management action in response to any issues raised and/or recommendations made</p> <p>14. To consider the review of any issue referred to it by the Chief Executive, Directors, Assistant Directors, Governance Services Manager, or the Council's Internal Auditors which falls within the remit of the Committee - these reviews could include reports on fraud, corruption and irregularities</p> <p>15. Annual Report - the Audit Committee must report annually to the Council on its working and make recommendations for future work programmes and amended working methods if appropriate</p> <p><u>General</u></p> <p>The Committee may review periodically and, if necessary, propose changes to the Committee's role and responsibility for functions to the Council.</p>	