

Terms of Reference of the Audit Committee	23 June 2014	21 July 2014	22 Sept 2014	24 Nov 2014	26 Jan 2015	30 Mar 2015	22 June 2015	20 July 2015	21 Sept 2015	23 Nov 2015
<b>Audit Activity:</b>										
To consider the head of internal audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's Corporate Governance arrangements.		✓						✓		
To consider reports dealing with the management and performance of internal audit	✓		✓		✓		✓		✓	
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  N/A										

### Audit Committee Work Plan for 2014/15 – Continued

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To liaise with the Audit Commission over the appointment of the Council's external auditor.  <p style="text-align: center;">N/A</p>										
<b>Regulatory Framework</b>										
To maintain an overview of the Council's constitution.										
To review any issues referred to it by the Chief Executive, Director or any council body										
To monitor the effective development and operation of risk management and corporate governance in the Council	✓					✓			✓	
To monitor Council policies on confidential reporting code, anti-fraud and anti-corruption policy and the Council's complaints process. <sup>1</sup>			✓				✓			
To oversee the production of the Council's Annual Governance Statement and to recommend its adoption		✓	✓		✓			✓	✓	
To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice		✓						✓		
To consider the Council's compliance with its own and other published standards and controls.							✓			
<b>Accounts</b>										

<sup>1</sup> Whistleblowing and Counter Fraud only

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To review the annual statement of accounts. Specifically to consider whether appropriate accounting policies have been followed and whether there are any concerns arising from the financial statements 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 arising from the audit of the accounts			✓						✓	
Duty to approve the authority's statement of accounts, income and expenditure and balance sheet.			✓						✓	
<b>Standards</b>										
Promoting and maintaining high ethical standards by Councillors and non-elected members;				✓						
Assisting the Councillors and non-elected members to observe the Members' Code of Conduct;				✓						
Advising the Council on the adoption or revision of the Members' Code of Conduct;				✓						
Monitoring the operation of the Members' Code of Conduct;				✓						
Advising, training or arranging to train Councillors and non-elected members on matters relating to the Members' Code of Conduct;				✓						
Determining complaints of breaches of the Code of Conduct for Members referred for hearing by the Monitoring Officer				✓						