

Causeway Coast & Glens Borough Council

To: Audit Committee

Date: 29 June 2015

Audit Committee – Draft Terms of Reference

For Decision

Linkage to Corporate Plan	
Strategic Priority	Transition and Transformation
Objective	Successful implementation of the convergence plan
Lead Officer	Moira Quinn
Cost: (If applicable)	Associated staff work to arrange and service the committee meetings.

1.1 Background

Causeway Coast and Glens Borough Council decided to utilize the traditional committee system as its preferred form of governance and, as a result, it has created a number of Committees to progress the work of the new Council from 1st of April 2015. This report proposes Terms of Reference for one of these Committees; the Audit Committee.

1.2 Scope

The Audit Committee (“the Committee”) will be responsible for recommending to Council the key decisions and actions required to be taken specifically in relation to the work of the Audit function within Council. This will include:

Audit Activity:

- To consider the internal audit annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance indicated in relation to the Council’s corporate 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, annual 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 maintain an overview of the Council's constitution in respect of contract procedure rules, financial regulations and codes of conduct and behaviour
- 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 corporate governance in the Council
- To monitor council policies on 'Raising Concerns at Work' and the anti-fraud and anti-corruption strategy and the council's complaints process
- 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.

Accounts:

- To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are 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 accounts.

1.3 Membership

The Committee is comprised of the sixteen Elected Members and they were appointed to the Committee at the Annual General Meeting of Council on 26th March 2015.

Members may be required to represent the Committee and Council at pertinent consultation and capacity building events. The membership list for the Committee is provided at **Annex A**.

1.4 Chair

The Committee will be chaired in the first instance for 2015/16 by Councillor Cara McShane (SF).

In the absence of the Chairperson, the Committee will be chaired by the Deputy Chairperson, Councillor Sean McGlinchey (SF).

In the absence of the Deputy Chairperson, a chair for the meeting will be agreed by the Members present.

1.5 Meetings

The first meeting of the Committee will be held on Monday 29th June 2015, when the Terms of Reference will be agreed.

The Audit Committee will normally meet quarterly, on the third Tuesday of each month at 7.00 pm except when this falls within a recess period agreed by Council. A schedule of meetings for the Committee for the 2015/16 year is attached as **Annex B**.

All meetings of the Committee will be governed by the Council's Standing Orders and the Local Government Code of Conduct for Councillors.

1.6 Sub-Committees and Working Groups

The Committee has the facility, if it so wishes, to establish and appoint any number of Sub-Committees and Working Groups it deems necessary to consider in more detail the work of the Committee concerning specific issues related to the work of the Audit function of the Council.

1.7 Communication and Reporting

The Minutes of the Committee will be noted and confirmed at each meeting of Causeway Coast and Glens Borough Council by the Chair of the Committee.

Recommendation

It is recommended that the Audit Committee approve the Terms of Reference as set out in this report.

Annex A

Members	Members
Chair: Councillor Cara McShane (SF)	Vice Chair: Councillor Sean McGlinchey (SF)
DUP: Alderman Robinson	UU: Councillor Baird
DUP: Councillor Stevenson	SDLP: Councillor Beattie
DUP: Alderman Finlay	SDLP: Councillor Loftus
DUP: Councillor Clarke	TUV: Councillor Blair
UU: Councillor Hunter	PUP: Councillor Watton
UU: Alderman McKeown	ALL: Councillor Fitzpatrick
UU: Councillor Holmes	IND: Councillor P McShane

Annex B

Meeting	Date and Time
Audit Committee	Monday 29 June 2015 at 7.00pm
	Tuesday 20 th October 2015 at 7.00pm
	Tuesday 8 th December 2015 at 7.00pm
	Tuesday 15 th March 2016 at 7.00pm