

AUDIT AND GOVERNANCE COMMITTEE

Terms of Reference

November 2020



AUDIT AND GOVERNANCE COMMITTEE TERMS OF REFERENCE

Membership

CO21. The Audit and Governance Committee shall have 9 Members and the quorum shall be 3 Members.¹

CO22. The appointment of the Chair and Vice-Chair shall be the first item of business at the initial meeting of the Municipal Year.

Audit Activity

CO23. To oversee all Audit issues on behalf of the Authority, in accordance with guidance issued from time to time by the Chartered Institute of Public Finance and Accountancy.

CO24. To consider reports dealing with the management and performance of the providers of internal and external audit services and commission services from them.

To consider:

- (a) Reports and summaries from the Internal Auditors, including but not limited to the Annual Assurance Report and opinion, audit activity (actual and proposed) and any information regarding agreed recommendations not implemented within a reasonable timescale;
- (b) Reports and summaries from the External Auditor, including but not limited to the Annual Audit Letter and opinion, external audit activity (actual and proposed) and any information regarding agreed recommendations not implemented within a reasonable timescale;

Governance and Risk Management Framework

CO25. To maintain an overview of the effectiveness of the Authority's constitutional arrangements in order to ensure compliance with best practice with other national published standards, regulations and controls as well as its own existing arrangements and make recommendations for improvement; and to agree the internal and external audit plans.

CO26. To approve and monitor the effectiveness and outcomes of the Authority's policies on:

¹ See SO113

Agenda publication and frequency of Committee meetings can be found in Standing Orders: SO1 and SO112

Approved by Fire Authority on 16 November 2020 - document amended to gender neutral roles approved by the Fire Authority on 19 December 2022.

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- (a) Whistle blowing;
- (b) Anti-Money Laundering,
- (c) Anti-fraud and Anti-corruption;
- (d) external Complaints Procedure and
- (e) employee Grievance, Bullying and Harassment, and Discipline (except where reserved to the Management Committee).

CO27. To receive reports referred to it from the Authority's local pension board.

CO28. To consider reports concerning the register of corporate risks and the corporate business continuity planning framework and seek assurance of appropriate management action.

CO29. To monitor the governance arrangements of partnerships and shared services and to receive and review any Partnership Register held by the Authority.

CO30. To review any issue referred to it by the Chief Fire Officer / Chief Executive, or other Principal Officer or appointed officer of the Authority or the Management Committee.

Members Code of Conduct

CO31. To promote and maintain high standards of conduct and assist Members of the Authority and co-opted Members to observe the Members' Code of Conduct.

CO34. To recommend the Authority on the adoption or revision of the Members' Code of Conduct.

CO32. To advise, train or arrange to train Members both appointed and co-opted on matters relating to the Members' Code of Conduct.

CO33. To deal with cases referred by the Monitoring Officer relating to individuals to whom the Members' Code of Conduct applies.

Accounts

CO34. To approve the Statement of Accounts and Authority's Annual Governance Statement.

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CO35. 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 Authority.

Scrutiny and Performance Review Responsibilities

CO36. To investigate any matters the Committee consider relevant to their work area, and to make recommendations to the Authority or to the Management Committee as it sees fit.

CO37. To assess the performance of the Authority against any agreed organisational targets and to report on areas of strong / weak performance making recommendations where necessary to the Fire Authority.

CO38. To approve the Authority's Statement of Assurance.

Employees

CO39. To approve the adoption or revision of any policies, codes or guidance:

- (a) regulating working relationships between members and co-opted members of the Authority and the employees of the Authority (the Member/Officer Protocol);
- (b) governing the conduct of employees of the Authority (Employee Code of Conduct).

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CO40. These Terms of Reference will be reviewed by the Authority at least every four years.

