

## Review of the Terms of Reference for the Audit and Accounts Committee

To: Constitution and Ethics Committee

Meeting Date: 28 January 2025

From: Service Director of Legal and Governance

Outcome: The Committee is asked to consider proposed amendments to the Audit and Accounts Committee's Terms of Reference, which were endorsed by the Audit and Accounts Committee at its meeting on 31 October 2024.

Recommendation: The Committee is asked to:

Recommend to Full Council that it approves the proposed amendments to Chapter P3B-7 (Audit and Accounts Committee) of the Council's constitution, attached at Appendix 1 of the report.

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## 1. Background

- 1.1 The current Audit and Accounts Committee's Terms of Reference (Chapter P3B-7 of the Council's constitution) have been in place since May 2014, when the Council's committee system was established.
- 1.2 The Audit and Accounts Committee reviewed the Terms of Reference in 2017 and 2023, leading to amendments that were approved by Full Council on 18 July 2017 (Agenda Item 9c) and 16 May 2023 (Agenda Item 10).

## 2. Main Issues

- 2.1 In line with the discussions during the Audit and Accounts Committee's recent self-assessment of its effectiveness, a further review of the Terms of Reference was carried out.
- 2.2 The key proposed changes, which were endorsed unanimously by the Audit and Accounts Committee at its meeting on 31 October 2024, are summarised as follows:
  - The Terms of Reference were lengthy and, in some places, repetitive. A number of deletions were suggested to reduce duplication and ensure a more focused summary of the Committee's role and responsibilities; and
  - To reflect the Chartered Institute of Public Finance and Accountancy's (CIPFA) Position Statement on Audit Committees in Local Authorities and Police, the expectation that Committee members commit to being present for all meetings and avoid the use of substitutes as far as possible has been proposed.
- 2.3 The proposed changes are attached at Appendix 1 to the report (additions in bold and removals in strikethrough).

## 3. Source Documents

- 3.1 [Current version of Chapter P3B-7 \(Audit and Accounts Committee\) of the constitution](#)
- 3.2 [Agenda Item 9c \(County Council – Proposed Changes to the Constitution\)](#), Full Council meeting on 18 July 2017
- 3.3 [Agenda Item 10 \(Constitution and Ethics Committee Recommendations to Full Council - Proposed Changes to the Constitution\)](#), Full Council meeting on 16 May 2023
- 3.4 [Agenda Item 4 \(Review of the Audit and Accounts Committee Terms of Reference\)](#), Audit and Accounts Committee meeting on 31 October 2024
- 3.5 [CIPFA Position Statement on Audit Committees in Local Authorities and Police \(2022\)](#)