AUDIT COMMITTEE

- **1. Membership** 10 (+ 1 Co-opted Independent non-elected member) to include -
 - Chair A Member who is neither a Member of the Executive nor who serves as a Scrutiny Member
 - 1 Member of the Executive only

2. Quorum - 3

3. Terms of Reference

- 3.1 To advise or comment as appropriate on
 - a) Internal Audit matters, including:-
 - The Annual Internal Audit Plan
 - The adequacy of management responses to Internal Audit reports and recommendations
 - The Audit Partnership Manager's Annual Report and Opinion
 - To consider summaries of specific internal audit reports, as requested
 - b) External Audit matters, including-
 - External Auditors plans for auditing and inspecting the authority
 - The Annual Audit & Inspection Letter from the External Auditor
 - The report to those charged with governance
 - Proposals from the National Audit Office over the appointment of the External Auditor
 - The scope & depth of External Audit work
 - c) Arrangements made for the co-operation between Internal Audit, external audit and other bodies.
 - d) Anti Fraud & Corruption issues including the Council's policies on Anti-Fraud and Corruption, "whistle-blowing".
 - e) The Council's Annual Governance Statement.
 - f) The Council's Constitution in respect of Contract Standing Orders, Financial Regulations.
 - g) The Council's Risk Management arrangements.
 - h) The Council's arrangements for delivering value for money.
 - i) The Statement of Accounts and related Capital Determinations.
 - j) The Council's Treasury Management Strategy.