

# **AUDIT and GOVERNANCE COMMITTEE – 2 JUNE 2021**

## **Audit Working Group Terms of Reference and Appointment of the Audit Working Group**

### **Report by the Director of Finance**

#### **RECOMMENDATION**

- 1. The committee is RECOMMENDED to:**
  - a) Approve the Audit Working Group Terms of Reference; and**
  - b) Appoint the members and substitute members of the Audit Working Group.**

#### **Introduction**

2. The Audit Working Group Terms of Reference are reviewed annually by the Audit and Governance Committee.
3. The Committee last reviewed the Terms of Reference at the meeting on 3 March 2021, where they were included as an appendix to the Annual Report of the Audit and Governance Committee.
4. The Terms of Reference remain unchanged from 2020/21. Subject to the Terms of Reference being adopted by this Committee for 2021/22, appointments are required for the membership to the Audit Working Group.

#### **Terms of Reference**

5. The full Terms of Reference are attached as Appendix A to this report.
6. The Terms of Reference sets out the membership of the Group should be as follows:

“The independent member of the Audit and Governance Committee will chair the Group, together with four members of the Audit and Governance Committee, one of whom shall be the Chairman of the Committee. There will also be up to four named members of the Audit and Governance Committee who will deputise as required. Where the Chairman of the Audit and Governance Committee cannot attend the Audit Working Group, the Deputy Chair of the Audit and Governance Committee will be the named deputy.”

**LORNA BAXTER**  
Director of Finance

Contact: Officer: Sarah Cox, Chief Internal Auditor  
07393 001246 [sarah.cox@oxfordshire.gov.uk](mailto:sarah.cox@oxfordshire.gov.uk)

## **APPENDIX A**

### **AUDIT WORKING GROUP TERMS OF REFERENCE**

#### Membership

The Audit Working Group shall consist of:-

The independent member of the Audit and Governance Committee who will chair the Group, together with four members of the Audit and Governance Committee, one of whom shall be the Chairman of the Committee. There will also be up to four named members of the Audit and Governance Committee who will deputise as required. Where the Chairman of the Audit and Governance Committee cannot attend the Audit Working Group, the Deputy Chair of the Audit and Governance Committee will be the named deputy.

The Director of Finance and/or Assistant Director of Finance Officer, Director of Law and Governance (& Monitoring Officer), and the Chief Internal Auditor, or their representatives shall attend the Group meetings.

Members of the Group and their deputies should have suitable background and knowledge to be able to address satisfactorily the complex issues under consideration and should receive adequate training in the principles of audit, risk and control.

All members of the Audit and Governance Committee can attend Audit Working Group Meetings as observers.

#### Role

The Audit Working Group shall:

act as an informal working group of the Audit and Governance Committee in relation to audit, risk and control to enable the Committee to fulfil its responsibilities effectively in accordance with its terms of reference;

routinely undertake a programme of work as defined by the Audit and Governance Committee;

consider issues arising in detail as requested by the Audit and Governance Committee;

receive private briefings on any matters of concern;

at least annually hold a private session with the External Auditors not attended by any officers, and a further private session on Internal Audit matters with the Chief Internal Auditor only.

#### Reporting

The Director of Finance will report to the Audit and Governance Committee on matters identified by the Group following consultation with the Chairman and members of the Group.

## Meeting

The Group shall meet regularly in cycle with the Audit and Governance Committee. The Group may invite any officer or member of the Council to attend its meetings to discuss a particular issue and may invite any representative of an external body or organisation as appropriate.

## Confidentiality

The Group will meet in private to allow full and frank consideration of audit, risk and control issues.

All matters discussed and papers submitted for the meetings including minutes of the previous meeting must be treated as confidential. Papers will be circulated in advance to all members of the Audit and Governance Committee for information whether attending the Group or not.

Where any other member wishes to inspect any document considered by the Group and believes that s/he has a "need to know" as a County Councillor, the procedure in the Council's Constitution relating to Members Rights and Responsibilities (Part 9.3) shall apply.

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Officer Responsible:  
Sarah Cox, Chief Internal Auditor  
sarah.cox@oxfordshire.gov.uk