

AUDIT and GOVERNANCE COMMITTEE – 5 JULY 2017

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

Report by the Director of Finance

Introduction

1. This report presents the updated Audit Working Group Terms of Reference and requests members of the Audit & Governance Committee to appoint the members and substitute members of the Audit Working Group.

Terms of Reference

2. The updated Audit Working Group Terms of Reference was considered by the Audit & Governance Committee April 2017 committee, when reviewing the annual report of the Audit & Governance Committee. A further amendment has since been recommended whereby it is proposed that when the Chair of the Audit & Governance Committee cannot attend the Audit Working Group that the named substitute is the Deputy Chair of the Audit & Governance Committee. The revised terms of reference for the Audit Working Group, is included as appendix A to this report.
3. In line with the attached terms of reference the Audit & Governance Committee are therefore requested to appoint the three core members of the Audit Working Group and name the three substitute members.

RECOMMENDATION

4. **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.**

Lorna Baxter
Director of Finance

Contact: Officer: Sarah Cox, Chief Internal Auditor
07393 001246 sarah.cox@oxfordshire.gov.uk

APPENDIX A

AUDIT WORKING GROUP TERMS OF REFERENCE

Membership

The Audit Working Group shall comprise of:-

The independent member of the Audit and Governance Committee who will chair the Group, together with three members of the Audit and Governance Committee, one of whom shall be the Chairman of the Committee. There will also be up to three 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 Chief Finance Officer (Assurance), 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 (Article 8 of the Constitution);

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.

UpdatedJuly 2017

Review Date.....July 2018

Officer Responsible:
Sarah Cox, Chief Internal Auditor
Telephone 07393 001246
sarah.cox@oxfordshire.gov.uk