

# Audit Committee

## 1. Membership

<b>Councillors (10)</b>						
	<i>Councillors Names</i>				<i>Political Group</i>	
1	BAKER, Alyson				Conservatives and Independents	
2	CHANCE, David				Conservatives and Independents	
3	JABBOUR, George		Vice Chair		Conservatives and Independents	
4	LUNN, Cliff		Chair		Conservatives and Independents	
5	SEDGWICK, Karin				Conservatives and Independents	
6	WILKINSON, Peter				Conservatives and Independents	
7	SWANNICK, Neil				Labour	
8	BROADBANK, Philip				Liberal Democrats and Liberal	
9	WALKER, Matt				Liberal Democrats and Liberal	
10	JORDAN, Mike				North Yorkshire Independent	
<b>Members other than Councillors (Non-voting) (3)</b>						
1	VACANCY					
2	MARSH, David					
3	PORTLOCK, David					
<b>Total Membership – (13)</b>				<b>Quorum – (3) Councillors</b>		
Con and Ind	Lib Dem and Lib	NY Ind	Labour	Ind	Green Party	Total
6	2	1	1	0	0	10

## 2. Substitute Members

<b>Conservatives and Independents</b>		<b>North Yorkshire Independents</b>	
	<i>Councillors Names</i>		<i>Councillors Names</i>
1		1	
2		2	
3		3	
4		4	
5		5	
<b>Labour</b>		<b>Liberal Democrats and Liberal</b>	
	<i>Councillors Names</i>		<i>Councillor Names</i>
1		1	BRODIGAN, Barbara
2		2	GOSTLOW, Hannah
3		3	
4		4	
5		5	

The current term of appointment of David Marsh and David Portlock as Independent Members to the Audit Committee ends 30 November 2023. Thereafter, the term of appointment shall be four years from 31 July during the year which follows a Council election in order to provide consistency during the period for production, and subsequent approval of, the Statement of Final Accounts.

## Terms of Reference

### 1. In respect of **Internal Audit**

- ♦ to approve the Internal Audit Charter, Annual Audit Plan and performance criteria for the Internal Audit Service.
- ♦ to review summary findings and the main issues arising from internal audit reports and seek assurance that management action has been taken where necessary.
- ♦ to review the effectiveness of the anti-fraud and corruption arrangements throughout the Council.
- ♦ consider the annual report from the Head of Internal Audit.
- ♦ to obtain assurance that the work of internal audit conforms to the Public Sector Internal Audit Standards.

### 2. In respect of **External Audit**

- ♦ to ensure the independence of External Audit is maintained.
- ♦ to review the annual audit plan and monitor its delivery.

### 3. To review, and recommend to the Executive, changes to Procurement and Contract, Finance and Property Procedure Rules.

### 4. In respect of **financial statements**

For both the Council and the North Yorkshire Pension Fund

- ♦ to approve the respective annual Statements of Final Accounts.
- ♦ to receive and review the Annual Audit Letters and associated documents issued by the External Auditor.
- ♦ to review changes in accounting policy.

### 5. In respect of **Corporate Governance**

- ♦ to assess the effectiveness of the Council's Corporate Governance arrangements.
- ♦ to review progress on the implementation of Corporate Governance arrangements throughout the Council.
- ♦ to approve Annual Governance Statements for both the Council and the North Yorkshire Pension Fund.
- ♦ to liaise, as necessary, with the Standards and Governance Committee on any matter(s) relating to the Codes of Conduct for both Members and Officers.
- ♦ to work with the Standards and Governance Committee to promote good ethical standards within the Council.
- ♦ to review the arrangements in place for ensuring good governance in the Council's key partnerships and owned companies.

### 6. In respect of **Risk Management**

- ♦ to assess the effectiveness of the Council's Risk Management arrangements.
- ♦ to review progress on the implementation of Risk Management throughout the Council.

7. In respect of **Information Governance**
  - ♦ to review all corporate policies and procedures in relation to Information Governance.
  - ♦ to oversee the implementation of Information Governance policies and procedures throughout the Council.
8. In respect of **Treasury Management**
  - ♦ to be responsible for ensuring effective scrutiny of the Council's Treasury Management strategy and policies as required by the CIPFA Treasury Management Code of Practice.
  - ♦ to review these Treasury Management strategies, policies and arrangements and make appropriate recommendations to the Executive.
9. In respect of **Value for Money**
  - ♦ to have oversight of the arrangements across the Council in securing Value for Money.
10. To consider any other relevant matter referred to it by the Council, Executive or any other Committee. In addition any matter of concern can be raised by this Committee to the full Council, Executive or any other Member body.
11. To exercise all functions in relation to the making and changing of policy relating to such audit and counter-fraud matters which fall within the remit of the Committee (save as may be delegated otherwise).
12. To periodically review the effectiveness of the Audit Committee itself.
13. To meet not less than four times a year on normal business and review its Terms of Reference on an annual basis.