

Audit Committee – Proposed Change to the Council’s Constitution

To be incorporated into Article 8 – Regulatory and Other Committees:-

Audit Committee

Members and Officers giving Account

- a) In support of its function, the Audit Committee may require members of the Cabinet and/or other committees, or Senior Officer (Chief Executive, Group Director or Director) to attend before it to explain in relation to matters within their remit including:
- any particular decision or series of decisions;
 - the extent to which actions taken implement council policy;
 - their performance;
 - the effectiveness of the Council’s risk management, internal control and its overall assurance framework;
 - the effectiveness of the Council’s financial and non-financial performance to the extent that it might impact upon (i) above;
 - the performance of the Council’s Internal Audit section;
 - the receipt and review of External Audit reports and liaison with external auditors on significant matters identified, and
 - the effectiveness of any other matters referred to the Audit Committee by the Cabinet, the Overview and Scrutiny and Regulatory Committees.
- b) It is the duty of those persons to attend meetings of the Audit Committee if so required by the Committee.
- c) Where any Councillor or officer is required to attend an Audit Committee meeting under the above provision, the Chair of the Committee will inform the Monitoring Officer. The Monitoring Officer shall inform the Councillor or officer in writing giving at least 5 working days notice of the meeting at which he/she is required to attend. The notice will state the nature of the item on which he/she is required to attend to give account and whether any papers are required to be produced for the Committee. Where the account to be given to the Committee will require the production of a report, then the Councillor or officer concerned must be given sufficient notice to allow for preparation of that documentation.
- d) Where, in exceptional circumstances, the Councillor or officer is unable to attend on the required date, the Audit Committee shall, in consultation with the Councillor or officer, arrange an alternative date for attendance.

Attendance by Others

- e) The Audit Committee may also invite other persons to attend meetings of the Committee and contribute to the discussion of matters under consideration.