**Appendix 1**

**ASHFIELD DISTRICT COUNCIL**

**AUDIT COMMITTEE – INDEPENDENT MEMBER**

**ROLE DESRCRIPTION**

Ashfield District Council is committed to ensuring and demonstrating good governance, and has established an Audit Committee with a remit based on the Chartered Institute of Public Finance and Accountancy’s Practical Guidance for Local Authorities’ 2013.

The Audit Committee is a key component of the Council’s corporate governance. It provides a high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

**Purpose**

To be the independent/co-opted member (non-voting) of the Authority’s Audit Committee to serve alongside the 7 elected District Councillors to assist the Council in maintaining high standards of corporate governance.

**Roles and responsibilities of Co-opted Members of the Audit and Accounts Committee**

**Responsible to:** The Chair of the Audit Committee

**Liaison with:** Members of the Audit Committee, Officers and Members of the

Council and other stakeholders within the community.

**Main duties and responsibilities:**

The role of the Co-opted Member will be to independently assist the Audit Committee to effectively discharge its role to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment and to provide an independent review of the Council’s governance, risk management and control frameworks.

The Audit Committee is authorised to discharge the following functions:

1. Supporting the Monitoring Officer in the annual audit planning process and approving the Annual Audit Plan.
2. To approve the Internal Audit Charter and other policy documents developed by the Monitoring Officer for the purpose of maintaining or enhancing the independence and effectiveness of internal audit.
3. To monitor progress in delivering the Annual Audit Plan and developing assurance about the Council’s Governance Framework; and to receive and consider the assurance provided by the Internal Audit Annual Report and Opinion as to the overall adequacy and effectiveness of the council’s framework of governance, risk management and control.
4. To receive and consider the key findings of all internal audit assignments and all reports and letters issued by External Audit and other relevant inspection agencies; and to monitor the adequacy of management responses.
5. To receive periodic reports from internal audit on progress with the implementation of agreed recommendations and to seek explanations from responsible managers and/or Executive Lead Members for delays in dealing with material deficiencies in the Council’s Governance Framework.
6. To consider any reports on the extent of the internal audit function’s conformance to the Public Sector Internal Audit Standards and Local Government Application Note and in instances where the internal audit function does not conform, consider whether the non-conformance is significant enough to be included in the Annual Governance Statement.
7. To monitor the effective development and operation of risk management and corporate governance in the Council.
8. To monitor the Council’s Whistleblowing Policies and Anti-Fraud and Anti-Corruption Strategies and effective application of those policies and strategies.
9. To review any issue referred to it by the Chief Executive, a Director or any Council body.
10. To consider the Council’s compliance with its own and other published standards and controls.
11. To maintain an overview of the Council’s Constitution in respect of Contract Procedure Rules and Financial Regulations.
12. To oversee the development of the Council’s Governance Statement in-year, to consider a report on the effectiveness of internal audit to support the Statement and to approve the completed Annual Governance Statement.
13. To review and advise Cabinet in relation to the Annual Statement of Accounts as appropriate.
14. To discharge the Council’s statutory responsibilities in respect of the appointment of an external auditor.
15. To comment on the scope and depth of external audit work and to ensure it gives value for money; advise and recommend on the effectiveness of relationships between internal audit and other inspection agencies or relevant bodies; and in conjunction with the Council’s s151 Officer, to commission work from external audit.
16. To consider reports dealing with the performance of the providers of the Council’s internal audit services.
17. To have responsibility for ensuring effective scrutiny of the Treasury Management Strategy and policies.
18. To provide free and unfettered access to the Committee for the Head of Internal Audit and External Audit including the opportunity for private meetings with the Committee.
19. To have the right to constructively engage with other Committees and functions of the Council.
20. To have the right to request reports and seek assurances from officers of the Council, as and when required.
21. To present an annual report on the work of the Committee to the Council including a conclusion on the compliance with the CIPFA Position Statement, the Committee’s performance in relation to the terms of reference, and the effectiveness of the Committee in meeting its purpose.