



**Mid & East
Antrim**
Borough Council

Audit and Scrutiny Committee

TERMS OF REFERENCE

Chair - Cllr D Reid

Vice Chair - Cllr A Wilson

AUDIT AND SCRUTINY COMMITTEE - TERMS OF REFERENCE

1. Overall Purposes and Objectives

The Audit and Scrutiny Committee will:

Ensure that effective arrangements are in place to provide assurance on internal and external audit, risk management, financial management, governance and internal control.

It will provide an oversight to help ensure best practice is complied with to safeguard public funds and support the aims and objectives of Mid and East Antrim Borough Council's Corporate Plan.

The Audit and Scrutiny Committee will support the Council and Accounting Officer by reviewing the comprehensiveness of assurances in meeting the Council's and Accounting Officers assurance needs, and reviewing the reliability and integrity of these assurances.

The key functions which the Audit and Scrutiny Committee will consider are:

Audit:

- Internal Controls
- Risk Management Systems
- Corporate Risk Register
- Internal Audit
- External Audit
- Financial Reporting
- Investigations - Counter Fraud, Corruption and Raising Your Concerns

Scrutiny:

- Monitoring, assessment and review of the following:
 - Business Plan Performance
 - Service Risk Registers
 - Performance Improvement Plan quarterly performance
- Agile Framework

In reaching decisions the Audit and Scrutiny Committee will have due regard to its impact on, and implications for the Council's commitment to ensuring equality of opportunity and where possible and practicable to ensure that the actions of the Audit and Scrutiny Committee are proactive in this respect.

The Audit and Scrutiny Committee operates in compliance with the CIPFA best practice publication "Audit Committees: Practical Guidance for Local Authorities and Police".

2. Authority

Authority to establish a committee is set out in the Local Government Act 2014:

Section 12: (1): "A Council may appoint a Committee, and two or more Councils may join in appointing a Committee, to advise -

- (a) the appointing Council or Councils; or*
- (b) where the appointing Council or each of the Councils operates executive arrangements, any executive of that or those Councils, or a sub-committee of that executive on any matter relating to the discharge of their functions".*

3. Organisation

(i) Meetings

- The Audit and Scrutiny Committee will meet on the assigned Tuesday of the designated month - Meetings may be cancelled or rescheduled under the approval of Full Council or in agreement with the Chair of the Committee.
- The Audit and Scrutiny Committee will meet in Carrickfergus, six times per year, every two months.
- Special meetings may be convened as required.
- The Audit and Scrutiny Committee may invite such other persons as it deems necessary to advise or present in the course of its work.
- All arrangements applying to the operation of the Audit and Scrutiny Committee will be in line with the Council's Standing Orders.
- The Audit and Scrutiny Committee will discharge its Audit and Scrutiny responsibility by way of dedicated meetings.

(ii) Membership and Quorum

- The Audit and Scrutiny Committee will comprise of 8 Elected Members who are appointed by the Council and 1 Independent Member who is appointed through an open recruitment exercise for the term of Council.
- The Independent Member will only attend designated Audit Meetings of the Committee and will not have voting rights.
- Council will appoint the Chair and Vice Chair of the Audit and Scrutiny Committee using the proportional method agreed.
- The quorum for the Audit and Scrutiny Committee will be 50% of members, i.e. 4 Elected Members.

Additional Requirement for Elected Members

Recurring Expenditure

Two Members of the Audit and Scrutiny Committee will be required to review purchase ledger transactions, payroll transactions and treasury management transactions by Mid and East Antrim Borough Council. The purpose of this activity is to allow payment to be recommended to the Full Council at the monthly Council meeting.

Grants Appeals Panel

Under Stage 3 of the Council's Grant Scheme Appeals Procedure, a formal Appeals Panel comprising of Members from the Audit and Scrutiny Committee and the Director of Corporate Services will be established to review a grant application that is being formally appealed by the applicant. Members of the Audit and Scrutiny Committee will fulfil this role as and when required.