

Appendices:

1. Constitution Terms of Reference
2. Analysis of Audit Committee agenda 2018 – 2020 and proposed quarterly agenda



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	Constitution terms of reference – Audit Committee
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date: 6th February 2020

Policy Document: Constitution - Audit Committee Terms of Reference

Services: Chief Finance Officer

Accountable Cabinet Member: Jonathan Nunn - Leader

1. Purpose

- 1.1 This report presents the Constitution Terms of Reference for the Audit Committee (appendix 1). The Constitution was last updated in November 2018.

2. Recommendations

- 2.1 That the Audit Committee members review and make comment on the brief of the terms of reference in relation to their role and previous audit committee agenda items (appendix 2).
- 2.2 That the Committee continue to work within the current terms of reference until vesting day 2021.

3. Issues of note

3.1 Report Background

It is unknown when the Constitution Audit Committee Terms of Reference were last presented to the committee members for comment and approval. A request has been made by the Independent Audit Chair that this is presented to the February 2020 committee.

3.2 Issues

Terms of Reference content

Although the Constitution was updated in November 2018, the information contained within the Audit Committee terms of reference is out of date in relation to documentation maintained by NBC.

- 3.2.1** Point 9.3.9 on the terms of reference refers to the 'Councils Improvement Plan'. Investigation shows that this document was converted in to the Governance Action Plan that was satisfied in September 2018 and replaced by the Governance Report. Therefore, it is recommended that the Governance Report, Internal Audit Tracker and the Corporate Risk Register are used as assurance documents for improvement.
- 3.2.2** Point 9.3.10 refers to a 'Best Value Performance Plan' and to work done around 2006 which was the time of the last Best Value Performance Plan which has now morphed into our Performance Outturn Report that is presented to Audit Committee annually.

4. Implications (including financial implications)

4.1 Policy

- 4.1.1 There are no policy changes as a result of this report.

4.2 Resources and Risk

- 4.2.1 There are no issues of resource or risk.

4.3 Legal

- 4.3.1 None to report at present.

4.4 Equality

- 4.4.1 Whilst there are no specific equality implications at this stage, various policies may have to be reviewed should the Constitution require changes. All reviews will be supported by equality and community impact assessments.

4.5 Consultees (Internal and External)

- 4.5.1 Internal consultation has taken place with Corporate Management Board and other senior officers where required.

4.6 Other Implications

- 4.6.1 None specifically

5. Background Papers

5.1 None at present

Joanne Bonham, Governance & Risk Manager

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