Appendix 2

INDEPENDENT PERSON - AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

PART 1 - ABOUT THE ROLE

This is a public service role for somebody who is interested in good governance, accountability, stewardship of public funds and helping to ensure the Council is well run. The role provides independent challenge, scrutiny and perspective alongside elected Members. The Committee is advisory in nature and provides assurance to Council on the effectiveness of governance, risk management, internal control, financial reporting and audit arrangements.

An independent Person does **not** need to be a local government expert or a qualified accountant. What matters most is the ability to analyse information, ask constructive questions, remain objective and contribute to effective decision-making and oversight. Professional or senior-level experience in areas such as finance, audit, risk management, governance, legal services, regulation, compliance, business management, information technology, cyber security or major programme delivery would be particularly valuable.

An Independent Person will help the Committee to:

- Review the effectiveness of governance, risk management and internal control arrangements.
- Consider the adequacy of financial management, financial reporting and treasury management arrangements.
- Review the work of Internal Audit and External Audit.
- Consider the Annual Governance Statement and Statement of Accounts.
- Monitor progress against significant audit recommendations.
- Consider fraud, corruption, whistleblowing and ethical governance arrangements.
- Provide independent challenge and assurance on issues that may affect the Council's ability to deliver its objectives effectively and responsibly.

Reports are circulated in advance of meetings and will need to be read and considered before the meeting to enable participation in discussions and to ask questions where appropriate.

As a minimum, the role requires:

- Attendance four or more Committee meetings each year.
- Preparation time before meetings.
- Attendance at induction sessions and periodic training events.
- A willingness to maintain and develop knowledge of governance, audit, risk and financial management matters.

This role may suit someone who:

- Has operated at a senior level within a public, private, voluntary or regulated organisation.
- Enjoys reviewing information and providing independent challenge.
- Has an interest in governance, risk, finance, accountability or public service.
- Is able to remain objective and politically neutral.
- Wishes to contribute skills and experience to support the effective governance of the Council.

PART 2 - DETAILED JOB DESCRIPTION

Job Title
Independent Person - Audit, Governance and Standards Committee
Status
Non-voting Co-opted Independent Person

Purpose of the Role
To support the Audit, Governance and Standards Committee in providing independent assurance and constructive challenge regarding the adequacy and effectiveness of the Council's governance, risk management, internal control and assurance arrangements. The role contributes independent expertise, external perspective and objective challenge in accordance with recognised good practice, including the CIPFA Audit Committee Position Statement.

Key Responsibilities
Governance and Assurance

- Support the Committee in reviewing the Council's governance arrangements and Code of Corporate Governance.
- Consider whether governance arrangements support the achievement of the Council's objectives and sustainable outcomes.
- Review the effectiveness of the Council's framework of assurance and identify any significant gaps or weaknesses.

Risk Management

- Review the effectiveness and maturity of risk management arrangements.
- Consider significant strategic and operational risks facing the Council.
- Monitor progress in addressing significant risk-related issues and assurance recommendations.

Internal Control

- Review reports regarding the effectiveness of the Council's internal control environment.
- Consider whether significant control weaknesses are identified and appropriately addressed.
- Monitor progress against agreed management actions.

Financial Management and Treasury Management

- Review assurances regarding financial management arrangements and compliance with the CIPFA Financial Management Code.
- Consider significant financial risks affecting the Council.
- Undertake scrutiny of treasury management strategy, performance, prudential indicators and treasury management risks.
- Review the effectiveness of treasury governance arrangements.

Internal Audit

- Review and challenge the Internal Audit Plan and annual Internal Audit opinion.
- Monitor the effectiveness, independence and professional standards of the Internal Audit function.
- Review findings from significant Internal Audit assignments.

- Monitor implementation of Internal Audit recommendations.

External Audit

- Review the External Auditor's plans, reports and findings.
- Support auditor independence, effectiveness and audit quality.
- Monitor management responses to External Audit recommendations.
- Consider matters relating to the appointment and performance of External Audit.

Corporate Governance and Ethics

- Consider assurances relating to ethical governance, whistleblowing, fraud and corruption arrangements.
- Support the Committee's consideration of governance and ethical issues which may affect the Annual Governance Statement.
- Promote the Nolan Principles and wider standards of integrity and accountability in public life.

Accountability and Transparency

- Contribute to the Committee's self-assessment and effectiveness reviews.
- Support the preparation of the Committee's annual report.
- Help ensure the Committee maintains effective relationships with officers, auditors and assurance providers.

PERSON SPECIFICATION

Essential Experience

Applicants should demonstrate experience gained through employment, professional practice, public service, voluntary service or governance roles which provides evidence of the ability to:

- Analyse complex information.
- Consider risk and assurance issues objectively.
- Challenge constructively and professionally.
- Exercise sound judgement.
- Operate effectively within a governance framework.

Desirable Experience

One or more of the following:

- Financial management or accountancy.
- Internal or external audit.
- Risk management.
- Corporate governance.
- Treasury management.
- Compliance or regulation.
- Legal services.
- Information governance or cyber security.
- Senior management or board-level experience.
- Public sector governance experience.

Relevant specialist disciplines

CIPFA identifies the following areas as particularly valuable for Independent Members:

- Financial reporting and accountancy.
- Internal auditing.
- Risk management.
- Governance and legal expertise.
- IT systems and cyber security.
- Senior organisational leadership experience.

Essential Knowledge
An understanding of, or willingness to develop knowledge of:

- Good governance principles.
- Risk management.
- Internal control.
- Financial management.
- Value for money.
- Counter-fraud and corruption.
- Assurance frameworks.
- Internal Audit.
- External Audit.
- Annual Governance Statements.
- Treasury management.
- Local authority governance arrangements.

Essential Skills and Behaviours

Applicants must be able to demonstrate:
Objectivity and Independence

- Ability to evaluate evidence fairly and impartially.
- Ability to remain independent of political influence.
- Willingness to provide challenge where necessary.

Analysis and Judgement

- Ability to understand and interpret complex reports.
- Ability to identify significant risks and issues.
- Ability to reach balanced conclusions.

Communication

- Ability to ask constructive and effective questions.
- Ability to contribute positively to meetings.
- Ability to communicate clearly and professionally.

Ethical Standards

- Integrity and honesty.
- Respect for confidentiality where required.
- Commitment to public service values and good governance.

Strategic Thinking

- Ability to focus on material issues.
- Ability to distinguish strategic matters from operational detail.

- Ability to support organisational improvement and effective governance.

Eligibility Criteria
To maintain independence, applicants must not be:
- A serving member of any local authority.
- A current co-opted member of the Council.
- A Council officer.
- A member of a political party.
- A close relative or close friend of a Member or officer of the Council.
- Otherwise disqualified from serving on a local authority body.

Time Commitment
- Attendance at approximately four to six meetings each year.
- Reading of papers and preparation before meetings.
- Attendance at induction and periodic training events.
- Participation in occasional briefings and development sessions where required.

Support and Development
The Council will provide:
- Formal induction.
- Ongoing training and development.
- Briefings on governance, risk, audit, treasury and financial matters.
- Access to officers and professional advice as required.
- Administrative support for the Committee.
- This public office does not command a salary, however reimbursement of travelling and subsistence expenses will be paid.