

PART 11

AUDIT, GOVERNANCE AND STANDARDS COMMITTEE PROCEDURE RULES

1. Role of the Audit, Governance and Standards Committee

1.1 The Council has established an Audit, Governance and Standards Committee. This fulfils the Council's statutory requirement to have an Audit Committee.

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1.2 The Audit, Governance and Standards Committee is independent of the Council's Executive and Scrutiny functions and provides an independent and high-level focus on the adequacy and effectiveness of the Council's governance, risk management, internal control and assurance arrangements. Through its oversight of internal and external audit and its review of financial and governance reporting, the Committee supports effective internal challenge, public accountability and continuous improvement.

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1.3 The Committee is an advisory and assurance committee. Responsibility for the management of the Council, including the operation of governance, risk management and internal control arrangements, remains with the Executive and senior management. The Committee shall provide independent assurance, constructive challenge and recommendations but shall not assume management responsibility or direct the professional work of Internal or External Audit.

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Deleted: The ultimate responsibility for Audit rests with the Council's Section 151 Officer. Therefore the Audit, Governance and Standards Committee can make informed recommendations but it is not the role of the Audit, Governance and Standards Committee to be a substitute for management of Internal Audit.

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1.4 The Audit, Governance and Standards Committee shall work in partnership with the Council's Monitoring Officer, Deputy Monitoring Officer, Leaders of the Political Groups and the Portfolio Holder with responsibility for corporate governance to support the promotion and maintenance of high standards of conduct by Councillors and co-opted members of Council bodies.

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1.5 In discharging its combined Audit, Governance and Standards responsibilities, the Committee shall maintain a clear distinction between its assurance role and its statutory and constitutional responsibilities for Member standards. The inclusion of standards responsibilities shall not dilute the Committee's independent focus on governance, risk, control, audit and assurance.

2. Terms of Reference

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2.1 The Terms of Reference of the Audit, Governance and Standards Committee are as follows:

Audit and Governance

- a. To provide independent assurance and constructive challenge to the Council on the adequacy and effectiveness of its governance, risk management, internal control and assurance arrangements, including the following:

Governance

- To review the Council's corporate governance arrangements against the principles of good governance, including the Council's Code of Corporate Governance and ethical governance framework.
- To consider whether governance arrangements support the achievement of the Council's objectives and sustainable outcomes.
- To consider reports on significant governance weaknesses and monitor the implementation of agreed improvement actions.
- To review the governance and assurance arrangements for significant partnerships, shared services, collaborations, arm's-length bodies and Council-owned companies.

Risk

- To monitor the effective development and operation of the Council's risk management framework and strategy.

- To consider assurances on the effectiveness and maturity of risk management arrangements.
- To monitor progress in addressing significant risk-related issues reported to the Committee, while avoiding duplication of the responsibilities of the Executive and Overview and Scrutiny.

Internal Control

- To consider reports on the effectiveness of the Council's internal control arrangements and monitor the implementation of agreed actions arising from identified weaknesses.
- To seek assurance that significant control weaknesses are addressed promptly by responsible officers.

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To review and monitor the annual audit plans of both the internal and external auditors;
To receive and comment upon the external auditors' reports;
To monitor the adequacy and effectiveness of the Council's system of internal control by ensuring that an adequate and effective system of internal financial controls is maintained, that financial procedures are regularly reviewed;
To consider, monitor and review the Council's overall corporate governance arrangements;

To enhance the profile, status and authority of the internal audit function which will demonstrate its independence;

To focus audit resources by agreeing, and periodically reviewing, audit plans and monitoring delivery of the audit service;

To receive and consider such internal audit reports that the Chair and/or Deputy Chief Executive considers necessary;

Deleted: <#>To consider, monitor and review the effectiveness of the Council's risk strategies, policies and management arrangements and seek assurances that action is being taken to address identified risk related issues;

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To consider and approve the Council's Annual Statements of Accounts;

To consider any report from the Internal Audit Manager in pursuance of Financial Regulations;

k. To ensure good stewardship of the Council's resources and assist the Council to achieve value for money in the provision of its services;

l. To keep under review, and make recommendations on, proposed amendments to Financial Regulations;

m. To consider and make recommendations if appropriate on, the Annual Governance Statement;

n. To review the annual strategy, treasury management policy and procedures and make recommendations to Council.

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Financial Management

- To consider reports and assurances on the effectiveness of the Council's financial management arrangements, including its compliance with CIPFA's Financial Management Code.
- To consider significant financial risks and control issues where these affect the adequacy of the Council's governance, risk management or internal control arrangements.

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Treasury Management

- To undertake the Council's treasury management challenge function in accordance with the CIPFA Treasury Management Code of Practice and any related professional guidance.
- To review and challenge the Treasury Management Strategy Statement, Annual Investment Strategy and Treasury Management Practices prior to their consideration by Council.
- To receive and consider regular reports on treasury management activity, treasury management performance, prudential indicators and treasury management risk.
- To seek assurance that treasury management arrangements are prudent, sustainable and consistent with the Council's approved risk appetite and financial management framework.
- To review any significant treasury management risks, breaches, non-compliance or emerging issues and monitor the implementation of corrective actions where required.
- To support the development of treasury management knowledge and skills amongst Committee members sufficient to enable effective challenge and scrutiny of treasury management activities.
- To ensure that Members undertaking treasury management challenge receive appropriate training and development to enable effective reviews, challenge and understanding of treasury management strategies, risks, performance and governance arrangements.

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Value for Money

- To consider the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources and review assurances and assessments on the effectiveness of those arrangements.
- To consider value-for-money issues identified by Internal Audit, External Audit or other assurance providers and monitor the implementation of appropriate management action.
- The Committee shall not undertake routine performance or budget monitoring that properly falls within the responsibilities of the Executive or Overview and Scrutiny.

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Counter-Fraud

- To review the assessment of fraud, bribery and corruption risks and the potential harm to the Council arising from those risks.
- To monitor the adequacy and effectiveness of the Council's counter-fraud, bribery and corruption strategies, arrangements, actions and resources.
- To consider significant fraud and corruption issues where these indicate wider governance or control weaknesses.

Whistleblowing

- To review assurances on the adequacy and effectiveness of the Council's whistleblowing arrangements as part of its oversight of ethical governance and the Annual Governance Statement.

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Assurance Framework

- To consider the Council's framework of assurance and determine whether it adequately addresses the Council's significant risks, priorities and governance responsibilities.
- To identify areas where the Committee requires additional assurance and consider whether there are significant gaps, duplication or weaknesses in the Council's assurance arrangements.

Annual Governance Statement

- To review the Annual Governance Statement at an appropriate stage before final approval and consider whether it properly reflects the Council's governance and risk environment and the assurances available, including the annual opinion of the Head of Internal Audit.
- To consider whether the annual evaluation supporting the Annual Governance Statement provides a fair, evidence-based conclusion on whether the Council's governance arrangements are fit for purpose and support achievement of its objectives.
- To consider whether significant governance issues and associated improvement actions have been identified appropriately and to monitor progress in delivering those actions.
- To satisfy itself that the Annual Governance Statement is consistent with other relevant information available to the Committee and is understandable to a non-specialist reader.

Regulation of Investigatory Powers Act (RIPA)

- To be responsible for undertaking an annual review of the Council's RIPA Policy.

Financial Reporting

- To monitor the Council's arrangements and preparations for

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financial reporting to obtain assurance that statutory requirements and applicable professional standards can be met.

- To review the annual statement of accounts and consider whether appropriate accounting policies have been followed and whether matters arising from the financial statements or the audit should be brought to the attention of the Council.
- To consider the External Auditor's report to those charged with governance and any other significant matters arising from the audit of the accounts.

Standards

- To promote and maintain high standards of conduct by Councillors and any co-opted members of Council bodies;
- To assist the Councillors and co-opted members to observe the Members' Code of Conduct;
- To advise the Council on the adoption or revision of the Members' Code of Conduct;
- To monitor the operation of the Members' Code of Conduct;
- To advise, train or arrange to train Councillors and co-opted members on matters relating to the Members' Code of Conduct;
- To grant dispensations to Councillors and co-opted members from requirements relating to interests set out in the Members' Code of Conduct;
- To deal with any report from the Monitoring Officer following an investigation into a complaint concerning the Members' Code of Conduct;
- To consider and determine allegations that a Councillor or co-opted Councillor may have failed to follow the Code of Conduct and where a breach of the Code is established making recommendations as to any sanctions to the appropriate person or body;
- The exercise of above in relation to the Parish Councils in the Council's area and the members of those parish Councils; and
- To monitor and review the operation of the Member Officer Relations Protocol.

2.2 Within those Terms of Reference, the Audit, Governance and Standards Committee will:

Internal Audit

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b. review Internal Audit's progress against the audit plan and consider Internal Audit performance measures;¶
c. receive and consider a summary of work undertaken by Internal Audit since the last meeting, plus current status;¶
d. receive and consider executive summaries of financial process / procedures;¶
e. receive and consider executive summaries of Value For Money reports;¶
f. receive and consider executive summaries of contract audit reports;¶
g. receive and consider executive summaries of any special investigations undertaken by Internal Audit;¶
h. receive and consider a chronological summary of Internal Audit reports awaiting departmental response and address any evident problems;¶
i. monitor the proportion of key recommendations actioned since the previous meeting; and¶
j. consider all external audit reports including the Annual Audit Letter.¶
k. receive and consider a quarterly report from the Monitoring Officer detailing any Code of Conduct issues, Member training updates and any dispensations sought.¶

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- b. approve the Internal Audit Charter and periodically review its continued appropriateness
- c. approve the risk-based Internal Audit Plan, including Internal Audit's resource requirements, its proposed use of other sources of assurance and any work required to place reliance on those sources
- d. approve significant interim changes to the Internal Audit Plan or its resource requirements
- e. consider whether Internal Audit has sufficient organisational independence, authority, access, skills and resources to fulfil its responsibilities effectively
- f. make appropriate enquiries of management and the Head of Internal Audit to determine whether there are inappropriate limitations on Internal Audit's scope, access or resources
- g. consider any actual or potential impairment to the independence or objectivity of the Head of Internal Audit and periodically review the adequacy of any safeguards
- h. consider reports from the Head of Internal Audit on Internal Audit's performance, key findings, significant issues, delivery of the approved plan and action taken in response to Internal Audit work
- i. consider reports on Internal Audit's quality assurance and improvement programme and its conformance with applicable professional internal audit standards
- j. consider the Head of Internal Audit's annual report and opinion on the overall adequacy and effectiveness of the Council's governance, risk management and internal control framework
- k. receive reports where the Head of Internal Audit considers that management has accepted a level of risk that may be unacceptable to the Council, or where there are significant concerns about progress in implementing agreed actions
- l. contribute to Internal Audit's quality assurance and improvement arrangements, including the periodic external quality assessment
- m. review proposals concerning the appointment of external providers of Internal Audit services and make recommendations as appropriate
- n. provide the Head of Internal Audit with free and unfettered access to the Chair of the Committee and the opportunity to meet privately with the Committee
- o. consider summaries of specific Internal Audit reports where requested by the Committee or where the Head of Internal Audit considers that the findings are of sufficient significance to require the Committee's attention
- p. monitor management's implementation of significant and agreed Internal and External Audit recommendations, including overdue actions

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and cases where progress or the management response is considered inadequate

- g. require responsible senior officers to attend the Committee where necessary to explain significant control weaknesses, risk acceptance or delays in implementing agreed actions

External Audit

- r. consider the External Auditor's audit plan, risk assessment, proposed scope, areas of focus and any significant changes to the audit timetable or approach
- s. consider the External Auditor's annual report, audit findings report, report to those charged with governance or other such reports as may be required or deemed appropriate by the external auditors
- t. consider and comment on the scope, depth, timeliness and quality of External Audit work
- u. consider the External Auditor's annual assessment of its independence, including any significant threats to independence and the safeguards applied
- v. consider relevant reports from Public Sector Audit Appointments Ltd, the audit regulator or other relevant bodies concerning the quality or performance of the appointed auditor
- w. consider the effectiveness of working relationships between External Audit, Internal Audit, management and other assurance providers
- x. monitor action taken in response to significant External Audit findings and recommendations
- y. provide the External Auditor with free and unfettered access to the Chair of the Committee and the opportunity to meet privately with the Committee

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Standards

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- a. receive and consider a quarterly report from the Monitoring Officer detailing any Code of Conduct issues which have arisen since the last quarterly report, an update on Member training and any requests for dispensations.
- b. deal with any report from the Monitoring Officer following an investigation into a complaint concerning the Members' Code of Conduct.
- c. through the operation of a Hearings Sub-Committee, consider and determine allegations that a Councillor or co-opted member may have failed to follow the Code of Conduct and where a breach of the Code is established impose sanctions as delegated by Full Council

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or make recommendations as to any sanctions to the appropriate person or body.

d. the exercise of a – c above in relation to the Parish Councils in the Council's area and the members of those Parish Councils.

3. Composition

3.1 The Audit, Governance and Standards Committee will comprise such number of Councillors as determined at the Council's Annual Meeting. All Councillors except members of the Executive Committee may be members of the Audit, Governance and Standards Committee.

3.2 The Portfolio Holder with responsibility for finance shall be expected to attend each meeting of the Audit, Governance and Standards Committee. He/she may participate in the meeting but may not vote.

4. Co-optees

4.1 The Committee shall include at least one non-voting co-opted independent person appointed by Council to support the Committee's audit, governance, risk and assurance responsibilities.

4.2 The Council shall adopt an appropriate definition of independence and a role description setting out the term of appointment, expected commitment, required skills, restrictions, conflicts of interest and standards of conduct applicable to the role.

4.3 Appointments shall have regard to the overall balance of knowledge and experience across the Committee, which may include financial reporting, internal audit, risk management, governance, legal matters, information technology and cyber security.

4.4 The Audit, Standards and Governance Committee may include among its membership 2 Parish Representatives, who may not also be District Councillors.

5. Chair

5.1 In appointing the Chairman and Vice-Chairman, regard shall be had to the

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need for the Committee to operate objectively, independently and on a non-political basis and to the knowledge, skills and meeting-management experience necessary for the roles.

5.2 At its first meeting following the Annual Council Meeting the Audit, Governance and Standards Committee will:

a. appoint one of its members as Chairman; and

b. appoint one of its members as Vice-Chairman.

6. Meetings of the Audit, Governance and Standards Committee

6.1 The Committee shall conduct its business in public unless an item meets the statutory and constitutional requirements for the exclusion of the public. The agenda shall identify clearly those matters proposed to be considered in private and the legal basis for doing so.

6.2 There shall be at least 4 ordinary meetings of the Audit, Governance and Standards Committee in each year.

6.3 Extraordinary meetings may be called from time to time as and when appropriate.

6.4 A meeting of the Audit, Governance and Standards Committee may be called by the Chairman of the Committee, by any 4 members of the Audit, Governance and Standards Committee or by the Chief Executive or Monitoring Officer if he/she considers it necessary or appropriate.

6.5 Substitutes should not ordinarily be appointed to the Committee because of the specialist knowledge, training and continuity required. Where a Member of the Audit, Governance and Standards Committee is unable to attend a meeting of the Committee a substitute may attend in his or her place but the substitute should have received appropriate audit committee induction and training before participating. Members of Executive are not permitted to serve as substitutes at meetings of the Committee.

7. Quorum

The quorum for a meeting of the Audit, Governance and Standards Committee shall be 4 members (to include at least one member of the Majority Group).

8. Attendance of Officers at meetings

8.1 The Section 151 Officer or his/her deputy shall be expected to attend

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If the Chair / Vice-Chair are not so appointed, they shall be appointed at the first meeting of the Audit, Governance and Standards Committee.¶
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The Chair and Vice-Chair shall not be members of the controlling political group.¶

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6.2 Extraordinary meetings may be called from time to time as and when appropriate. ¶
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6.3 A meeting of the Audit, Governance and Standards Committee may be called by the Chair of the Audit, Governance and Standards Committee, by any 3 members of the Audit, Governance and Standards Committee or by the Chief Executive if s/he considers it necessary or appropriate.¶

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each meeting of the Audit, Governance and Standards Committee.

8.2 The Monitoring Officer or his/her deputy shall be expected to attend each meeting of the Audit, Governance and Standards Committee at which the Monitoring Officer's report is considered.

8.3 The Head of Internal Audit or his/her deputy shall be expected to attend each meeting of the Audit, Governance and Standards Committee.

8.4 The Chief Executive shall be expected to attend the Audit, Governance and Standards Committee regularly.

8.5 Other senior officers shall attend when requested by the Committee to provide assurance or respond to significant matters relating to governance, risk management, internal control, financial management or implementation of agreed actions.

8.6 The External Auditor shall be entitled and expected to attend meetings at which relevant External Audit plans, reports or matters are considered.

9. Participation in Meetings

9.1 No member of the Audit, Governance and Standards Committee may be involved in the consideration of a decision in which he/she has been directly involved. If any member of the Audit, Governance and Standards Committee finds that a decision in which he/she has been directly involved is to be considered, he/she shall declare the fact to the Committee and take no part in the discussion and voting in the part of the meeting which relates to that decision.

9.2 Members shall approach the Committee's audit and assurance business objectively and on a non-political basis, focusing on evidence, material risks, assurance and improvement rather than Executive decision-making or party-political matters.

10. Work Programme

10.1 The Audit, Governance and Standards Committee will be responsible for setting its own work programme and in doing so shall take account of:

a. the views of members of the Audit, Governance and Standards Committee who are not members of the largest political group on the Council;

b. suggestions of matters for consideration made by the Executive ;

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8.2 The Audit Services Manager shall be expected to attend each meeting of the Audit, Governance and Standards Committee.¶

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8.3 The Monitoring Officer shall be expected to attend each meeting of the Audit, Governance and Standards Committee when Standards issues are included on the agenda.¶

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c. suggestions of matters for consideration made by the Council;

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d. the Council's governance, risk, control and assurance priorities;

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e. the timing of the Annual Governance Statement, financial statements and Internal and External Audit plans and reports;

f. the views of the Head of Internal Audit, External Auditor, Section 151 Officer and Monitoring Officer;

g. significant findings, recommendations and actions arising from audit other assurance work;

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h. the need to avoid duplication with the responsibilities of the Executive and Overview and Scrutiny; and

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i. the Committee's annual self-assessment, training needs and improvement plan.

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and 10.2 The Committee shall ensure that its work programme gives adequate attention to all of its core audit, governance, risk, control and assurance responsibilities, alongside its constitutionally assigned standards functions.

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¶ the views of members of the Audit, Governance and Standards Committee who are not members of the largest political group on the Council;¶ suggestions of matters for consideration made by the Executive Committee; and¶ suggestions of matters for consideration made by the Council. ¶

10.3 The Committee shall have the right to engage constructively with and, where appropriate, request or exchange relevant information with Overview and Scrutiny, the Executive, service committees, corporate risk-management groups and other strategic or assurance bodies, while maintaining the distinct responsibilities and independence of each function.

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11. Procedure at Audit, Governance and Standards Committee meetings

The Audit, Governance and Standards Committee shall at each meeting consider the following business:

- a. consideration of the accuracy of the minutes of the previous meeting;
- b. declarations of interest;
- c. responses of the Executive Committee to reports of the Audit, Governance and Standards Committee; and
- d. matters set out on the agenda for the meeting in accordance with paragraph 12 below.

12. Agenda items

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12.1 Any member of the Audit, Governance and Standards Committee shall be entitled to give notice to the Section 151 Officer that s/he wishes an item relevant to the functions of the Audit, Governance and Standards Committee to be included on the agenda for the next available meeting of the Committee. On receipt of such a request the Section 151 Officer will ensure that it is included on the next available agenda.

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12.2 Where a matter is referred to the Audit, Governance and Standards Committee by the Council (including a matter referred by the Monitoring Officer under Council Procedure Rule 11.10), it shall be considered at either the first or second ordinary meeting of the Audit, Governance and Standards Committee following the referral.

12.3 The Audit, Governance and Standards Committee shall also respond, as soon as its work programme permits, to requests from the Council or the Executive Committee to review particular areas of Council activity. The Audit, Governance and Standards Committee shall report its findings and any recommendations back to Council or Executive Committee (as appropriate).

13. Investigations and Enquiries

The Audit, Governance and Standards Committee may:

- a. commission or request reports, reviews or other appropriate assurance necessary to discharge its terms of reference, subject to available resources and without assuming management responsibility or directing the professional work of Internal or External Audit,
- b. conduct site visits, conduct public surveys, hold public meetings, commission research and do all other things that it reasonably considers necessary to inform the Audit, Governance and Standards Committee in its deliberations;
- c. invite witnesses to attend to address the Audit, Governance and Standards Committee on any matter under consideration; and / or
- d. pay to any advisers, assessors and witnesses a reasonable fee and expenses for doing so, provided that any such budget set by the Council each year for such purposes is not exceeded.

Deleted: hold enquiries and investigate the available options for the future direction of Internal Audit and may appoint advisers and assessors to assist them in this process;

14. Members and Officers giving account

14.1 The Audit, Governance and Standards Committee may review internal control mechanisms and systems that exist in any Council Department. As well as reviewing documentation, in fulfilling its Terms of Reference, it may require any member of the Executive Committee, the Chief Executive

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and/or any senior Officer to attend before it to explain in relation to matters within their remit:

- a. the adequacy of governance, risk management or internal control arrangements within their area of responsibility;
- b. the management of a significant risk or control weakness; and/or
- c. progress in implementing agreed audit, governance or assurance actions

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Deleted: any particular decision or series of decisions;¶
the extent to which the actions taken implement Council policy;
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14.2 If any Councillor or Officer is required to attend meetings of the Audit, Governance and Standards Committee under this provision, the Councillor or Officer will be given reasonable notice in writing of the meeting at which s/he is required to attend. The notice will state the nature of the item on which s/he is required to attend to give account and whether any papers are required to be produced for the Audit, Governance and Standards Committee. Where the account to be given to the Audit, Governance and Standards Committee will require the production of a report, then the Councillor or Officer concerned will be given sufficient notice to allow for preparation of that documentation.

14.3 If the Councillor or Officer is unable to attend on the required date, the Audit, Governance and Standards Committee shall in consultation with the Councillor or Officer arrange an alternative date for attendance.

15. Attendance by others

15.1 The Audit, Governance and Standards Committee may invite people other than those people referred to in paragraph 14 above to address it, discuss issues of local concern and/or answer questions. It may for example wish to hear from residents, stakeholders and Members and Officers in other parts of the public sector and shall invite such people to attend. Any such person invited will be given reasonable notice and the notice will state the nature of the item on which he/she is invited to attend and whether any papers are requested.

15.2 If the Audit, Governance and Standards Committee is to consider a motion referred to it by the Council meeting, the proposer and seconder of the motion shall (if they are not members of the Audit, Governance and Standards Committee) have the right to attend the relevant meeting and to explain the reasons for their motion, although they may not propose, second or vote on recommendations by the Audit, Governance and Standards Committee which arise from that motion.

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- 15.3 If the Audit, Governance and Standards Committee invites a person to address a meeting or to give evidence, the following principles will be observed:
- a. the investigation will be conducted fairly and all members of the Audit, Governance and Standards Committee will be given the opportunity to ask questions of attendees, and to contribute and speak;
 - b. those assisting the Audit, Governance and Standards Committee by giving evidence will be treated with respect and courtesy; and
 - c. the investigation will be conducted so as to maximise the efficiency of the investigation or analysis.

16. Reports from the Audit, Governance and Standards Committee

16.1 The Committee shall report its findings, conclusions and recommendations to the body with responsibility for acting upon them, which may include the Executive, relevant senior officers or full Council.

16.2 The Committee shall report directly to full Council on matters concerning the overall adequacy and effectiveness of the Council's governance, risk management, internal control, financial reporting and audit arrangements and on any significant issue that, in the Committee's opinion, requires the attention of all Members.

16.3 The Committee shall be entitled to escalate a significant concern directly to full Council without requiring the prior agreement of the Executive or an officer.

16.4 The Chair shall present an annual report to full Council setting out how the Committee has fulfilled its terms of reference, the assurances received, significant matters considered or escalated, its assessment of its effectiveness, and any planned improvements.

16.5 The annual report shall be publicly available and include a conclusion on the Committee's alignment with the CIPFA Position Statement, identifying and explaining any significant local departures.

16.6 If the Audit, Governance and Standards Committee cannot agree on one single final report to the Council or Executive Committee as appropriate, then no more than one minority report may be prepared and submitted for consideration by the Council or Executive Committee with the majority report.

16.7 The Council or the Executive Committee shall consider the report of the Audit, Governance and Standards Committee within two months of it being submitted.

17. Consideration of Audit, Governance and Standards Committee Reports by the Executive Committee

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16.2 The Audit, Governance and Standards Committee may report directly to full Council where the Section 151 Officer and/or Audit Services Manager advises the Audit, Governance and Standards Committee that it is appropriate to do so. ¶

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The agenda for Executive Committee meetings shall (when appropriate) include an item at which minutes and/or reports of the Audit, Governance and Standards Committee will be considered. The minutes and/or reports of the Audit, Governance and Standards Committee referred to the Executive Committee shall be included at this point in the agenda (unless they have been considered in the context of the Executive Committee's deliberations on a substantive item on the agenda).

18. The party whip

The party whip must not be applied at Audit, Governance and Standards Committee meetings.

19. Finance

The Audit, Governance and Standards Committee may exercise overall responsibility for any finances made available to it.

20. Public speaking

20.1 Members of the public, and other interested parties, shall be entitled to participate in Audit, Governance and Standards Committee meetings.

20.2 A person wishing to address the Audit, Governance and Standards Committee must give notice to the Democratic Services Team of his or her intention to do so by 12 noon two working days before the day of the Audit, Governance, and Standards Committee meeting in question.

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20.3 Members of the public who register to speak at meetings of the Audit, Governance and Standards Committee will each be allowed to speak for no more than three minutes.

Members of the public who register to address a meeting of the Audit, Governance and Standards Committee under the rules set out in this section can do so using one of the three options below:-

- By attending in person and addressing the committee verbally;
- By joining the meeting virtually by video link and addressing the committee verbally; or
- By providing a written statement in advance of the meeting to be read out by an officer (such statement to be provided no later than the cut off point for registration to speak as set out in paragraph 20.2).

20.4 At any meetings not more than 15 minutes in total shall be devoted by the Audit, Governance and Standards Committee to Public Speaking,

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provided that the Chair may at his or her discretion extend the time if the chair and a majority of those present agree.

20.5 The Committee Chair shall have the discretion:

- (i) In exceptional circumstances, to allow late additions to the list of public speakers.
- (ii) To decide not to allow speeches, which merely repeat representations made in earlier speeches and which are inaccurate.
- (iii) Depending on circumstances, to vary the periods of time referred to in paragraphs 20.3 and 20.4 where s/he deems it appropriate.

20.5 Direct or open questioning and discussion / debate between Public speakers and either Members or Officers will not be allowed during Public Speaking. Any such matters raised may be answered by Members / Officers only after the close of Public Speaking, or will be addressed during the subsequent debate. At no time will direct discussion between Members or Officers with a Public Speaker be permitted.

After the close of Public Speaking, no other inputs will be permitted from the 'public gallery', other than at the discretion of the Chair, and subject to relevant Officer advice, if exceptional circumstances warrant this.

21. Training, Knowledge and Effectiveness.

21.1. All members and co-opted members of the Committee shall receive appropriate induction and ongoing training to support the effective discharge of their responsibilities.

21.2. The Committee shall periodically assess the collective knowledge, skills and training needs of its members and agree an appropriate programme of development and support.

21.3. The assessment shall have regard to the knowledge and skills required across governance, risk management, internal control, financial management and reporting, value for money, counter-fraud and corruption, assurance, Internal Audit, External Audit and ethical governance.

21.4. The Committee shall undertake an annual self-assessment of its effectiveness and impact, using the CIPFA guidance or an equivalent recognised framework, and agree an improvement plan where necessary.

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21.5. The outcome of the assessment and progress against agreed improvements shall be reported through the Committee's annual report to full Council.

22. Access to Information and Professional Advice

22.1 The Committee and its co-opted members shall have timely access to the information, explanations and professional advice reasonably required to fulfil the Committee's terms of reference, subject to statutory restrictions and the Council's information governance arrangements. Access to Information is provided in accordance with the Access to Information rules at Part 7 of the constitution. Where information cannot be provided, the reasons shall be explained to the Committee.

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