

APPENDIX 1
AUDIT, STANDARDS AND GOVERNANCE COMMITTEE
- Audit Task Group

Terms of reference

The investigation will involve Members undertaking a root and branch review of how the Council came to be issued with a Section 24 Notice. In order to achieve this, the Task Group may do the following:

1. Consider written documentation, including reports, relevant to the issuing of the Section 24 Notice.
2. Interview representatives of the Council's external auditors, Grant Thornton, about the reasons for the issuing of the Section 24 Notice to the Council and action taken to address the issues raised in the Notice.
3. Interview representatives of Internal Audit regarding their views on the causes of the Section 24 Notice and the actions taken by the Council to address the issues raised in the notice.
4. Interview key Council Officers regarding the causes of the Section 24 Notice and action taken to address the issues raised in the Notice.
5. Interview the Portfolio Holder for Finance and Governance about the causes of the Section 24 Notice and the action taken to address the issues raised in the Notice.
6. Interview members of the Finance and Budget Scrutiny Working Group on their views of the causes of the Section 24 Notice and the Governance surrounding those decisions.
7. Review information regarding best practice provided both in writing and verbally during interviews.
8. Consider whether to make recommendations concerning lessons learned and any action that could be taken to enable the Council to avoid receiving any further Section 24 Notices in future.

Meeting Arrangements and Deadlines

1. The Task Group be made up of up to 7 Members with a quorum of 3.
2. The Task Group to have a Chairman and a Vice Chairman appointed from the membership of the Audit, Standards and Governance Committee.
3. Members of the Cabinet and the Chairman of the Council will not be permitted to serve as Members of the Audit Task Group.

4. The Task Group will meet on a weekly basis in January and February 2023.
5. Meetings will take place remotely on Microsoft Teams and meetings will be held in private.
6. The deadline for completion of the investigation will be 28th February 2023.
7. An update from the Task Group will be included as a standing item on the agenda of the Audit Standards and Governance Committee during the period in which the group will be undertaking its investigation and either a verbal or written report will be provided at each of the Committee's meetings.
8. Meetings of the Audit Task Group will be conducted in accordance with the Audit, Standards and Governance Committee's Procedure Rules, at Part 13 of the constitution.
9. The Task Group will report its findings, including any recommendations, in a written report that will be presented at a meeting of the Audit, Standards and Governance Committee after the investigation has been completed.
10. The work of the Task Group will be reviewed as part of the Audit, Standards and Governance Committee's annual report process.