

## AUDIT BOARD

Number of Members	7, none of whom may be members of the Cabinet or members of the Scrutiny Steering Board
Attendance by other Councillors	Portfolio Holder with responsibility for finance expected to attend each meeting
Politically Balanced Y/N	Y
Quorum	4
Procedure Rules applicable	Audit Board Procedure Rules and Council Procedure Rules (with the exception of Council Procedure Rules 1-4, 10, 14, 19.1, 19.2 and 21) –if there is any conflict, Audit Board Procedure Rules to take precedence
Terms of Reference	<ol style="list-style-type: none"> <li>a. Monitoring the good stewardship of the Council's resources through the work of the Internal Audit function.</li> <li>b. Supporting the profile, status and authority of the Internal Audit function and will demonstrate its independence.</li> <li>c. Contribute towards making the Council, its committees and departments more responsive to the Internal Audit function.</li> <li>d. Responsibility for promoting internal control by the systematic appraisal of the Council's internal control mechanisms, by the development of an anti-fraud culture and by the review of financial procedures.</li> <li>e. Responsibility for focusing audit resources, by agreeing the audit plans and monitoring delivery of the Internal Audit function.</li> <li>f. Monitoring both internal and external audit</li> </ol>

**PART 3 - Table 2**

	<p>performance by ensuring auditor/officer collaboration within the agreed timescales, by securing the timely preparation and response to audit reports, by ensuring the implementation of audit recommendations and by monitoring the finalisation of the annual accounts.</p> <p>g. Receive and consider a summary of internal audit work undertaken since the last meeting, plus the current status of this work.</p> <p>h. Monitor compliance with the Council's standards, codes of practice and policies through the work of the Internal Audit function.</p> <p>i. Monitor compliance with relevant legislative requirements through the work of the Internal Audit function.</p> <p>j. The Audit Board will ensure that it acts within the policies and strategies of the Council.</p>
Special provisions as to the Chairman	None
Special provisions as to whipping arrangements	The party whip must not be applied
Officer attendance	S151 Officer and Audit Services Manager expected to attend each meeting