

Report to Governance Committee

13 September 2023

Regulation, Audit and Accounts Committee: Proposed changes to Terms of Reference

Report by Director of Law and Assurance

Electoral division(s): Not applicable

Summary

The Regulation, Audit and Accounts Committee, at its meeting on 14 July 2023, considered proposed changes to its terms of reference. These are to formalise a referral process so that matters of concern identified by the Committee can be referred to the relevant forum within the Council and to ensure the terms of reference more accurately reflect the duties of the Committee.

The Committee also wishes to increase the provision for independent co-opted members following advice from the Chartered Institute of Public Finance Accountants (CIPFA) that at least two such appointments should be made where possible, to build continuity and broaden the range of experience brought by independent co-opted members.

The Governance Committee is asked to consider and endorse the changes for recommendation to the County Council for approval.

Recommendation

That the proposed changes to the terms of reference of the Regulation, Audit and Accounts Committee, as set out at Appendix 1, be endorsed for recommendation to the County Council.

Proposal

1 Background and context

1.1 The Regulation, Audit and Accounts Committee (RAAC) is proposing changes to its terms of reference to:

- Formalise a referral process within its terms of reference so that matters of concern identified by the Committee can be referred to the relevant forum within the Council;
- Update out-of-date references to legislation and reword some paragraphs to better reflect the work of the Committee; and

- Ensure that the Committee follows the latest CIPFA guidance on independent co-opted members and on the description of the role of an audit committee.

2 Proposal details

- 2.1 Appendix 1 sets out the proposed changes to RAAC’s terms of reference in the Scheme of Delegation. The proposals do not change the role of the Committee, nor add any new areas of responsibility.
- 2.2 The changes reflect advice of senior County Council officers to ensure the terms of reference reflect the duties of the Committee whilst complying with legislation. They should provide greater transparency of the role of the Committee to elected members, officers and the public.
- 2.3 The Governance Committee is asked to consider the proposed changes for recommendation to the next meeting of the County Council meeting in October for approval and implementation.

3 Other options considered (and reasons for not proposing)

- 3.1 Not making the changes would leave the terms of reference out of date and not compliant with current legislation.

4 Consultation, engagement and advice

- 4.1 Guidance was sought from senior officers within the County Council. All references to specific officers and directorates have been checked to ensure they are up to date and correct.

5 Finance

- 5.1 There are no financial implications arising from this report.

6 Risk implications and mitigations

Risk	Mitigating Action (in place or planned)
Not having responsibilities up to date and clear could impact on the accountability and transparency of decision making	These changes to the Constitution ensure the terms of reference are up to date.

7 Policy alignment and compliance

- 7.1 The proposals are administrative and so do not engage policies relating to equality, human rights, climate change and social value or crime and disorder. They do, however, enable the Council to have clarity on the discharge of statutory responsibilities and so support the efficient use of its resources.

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Appendices

Appendix 1 – Proposed revisions to terms of reference

Background papers

None.