

APPENDIX B

Planning document linking constitution to delivery in meetings.

Audit Committee

2.2.1 It is advised that Members undertake relevant training within the past three years in order to hold a seat on this committee.

2.2.2 Terms of Reference

- 2.2.2.1 To consider the annual report and opinion of the Corporate Director Resources and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- 2.2.2.2 To consider summaries of specific internal audit reports as requested.
- 2.2.2.3 To consider reports dealing with the management and performance of the providers of internal audit services.
- 2.2.2.4 To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- 2.2.2.5 To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- 2.2.2.6 To consider specific reports as agreed with the external auditor.
- 2.2.2.7 To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 2.2.2.8 To liaise with the Public Sector Audit Appointments Ltd (PSAA) over the appointment of the council's external auditor.
- 2.2.2.9 To commission work from internal and external audit.
- 2.2.2.10 To have oversight of the Regulation of Investigatory Powers policy and processes.
- 2.2.2.11 Authority to approve any changes regarding the Council's Whistle-Blowing policy and arrangements.
- 2.2.2.12 To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee.
- 2.2.2.13 To produce an annual report for consideration by Full Council.

Regulatory Framework

- 2.2.2.14 To review any issue referred to it by the Chief Executive or a Director, or any Council body.
- 2.2.2.15 To monitor the effective development and operation of risk management and corporate governance in the council.
- 2.2.2.16 To monitor Council policies on "raising concerns at work" and the anti-fraud and anti-corruption strategy and the Council's complaints process.
- 2.2.2.17 To oversee the production of the authority's Statement on Internal Control and to recommend its adoption.
- 2.2.2.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.

Accounts

- 2.2.1.19 To review the annual statement of accounts, specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.
- 2.2.1.20 To consider the external auditors report to those charged with governance on issues arising from the audit of the accounts.

Independent Members of Audit Committee

- 2.2.1.21 The Audit Committee will include up to 3 independent co-opted non-voting members sitting alongside 7 elected members. Independent members will be appointed by the Council to serve an initial 4 year term, which may be extended with the agreement of Council.
- 2.2.1.22 The Committee will be chaired by an Independent Member. In the absence of the appointed chair one of the remaining two Independent Members will be appointed as Chair by the Committee.
- 2.2.1.23 The Vice-Chair will be an elected member whose purpose will be to support the Chair and in the event of an equality of votes, to exercise a second or casting vote.

- 2.2.1.24 The role of an Independent Member is to support the Council's Audit Committee in its role to provide independent assurance to the members of Peterborough City Council, and its wider citizens and stakeholders.
- 2.2.1.25 Independent members will be expected to actively participate in meetings of the Audit Committee and demonstrate independence, integrity, objectivity and impartiality in their decision-making. They will support reporting as required to Full Council, including the Annual Audit Committee report.
- 2.2.1.26 Independent members will contribute to the work of the Audit Committee in its role in reviewing the Council's financial affairs, including making reports and recommendations, overseeing internal and external audit arrangements, reviewing and scrutinising financial statements, seeking assurances of compliance with the Treasury Management Strategy and practices and reviewing and assessing the governance, risk management and control of the authority.

Terms of reference	Meeting	Report title	Assurance activity
2.2.2.1 To consider the annual report and opinion of the Corporate Director Resources and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.	Mar 2022	Internal Audit: Draft Internal Audit Plan 2022 / 2023	Provide Audit Committee with detailed planned audit coverage for the year.
	July 2022	Internal Audit: Annual Audit Opinion	Audit Plan 2021/22 outturn. Provide Audit Committee with all works completed together with an opinion of the level of control / governance in place. Details of resources utilised. Areas of concern and non-compliance will be highlighted.
		(Draft) Annual Governance Statement	Details of the governance arrangements in place at PCC. Reporting of the assurance framework to establish the AGS. Reporting of areas where improvements are required

	Nov 2022	Internal Audit: Mid-Year Progress Report	Audit Plan 2022/23. To provide progress against the agreed plan. Details of any changes made to audit risks and resources and how this is impacting on works.
	Mar 2023	Internal Audit: Draft Internal Audit Plan 2023 / 2024	Provide Audit Committee with detailed planned audit coverage for the year.
2.2.2.2 To consider summaries of specific internal audit reports as requested	July 2022	Internal Audit: Annual Audit Opinion	Audit Plan 2021/22 outturn. Provide Audit Committee with all works completed together with an opinion of the level of control / governance in place. Details of resources utilised. Areas of concern and non-compliance will be highlighted.
	Nov 2022	Internal Audit: Mid-Year Progress Report	Audit Plan 2022/23. To provide progress against the agreed plan. Details of any changes made to audit risks and resources and how this is impacting on works.
2.2.2.3 To consider reports dealing with the management and performance of the providers of internal audit services.	Mar 2022	Internal Audit: Draft Internal Audit Plan 2022 / 2023	Provide Audit Committee with detailed planned audit coverage for the year.
	Mar 2023	Internal Audit: Draft Internal Audit Plan 2023 / 2024	Provide Audit Committee with detailed planned audit coverage for the year.

2.2.2.4	To consider a report from audit on agreed recommendations not implemented within a reasonable timescale	July 2022	Internal Audit: Annual Audit Opinion	Areas of non-compliance with timescales to implement change
		Nov 2022	Internal Audit: Mid-Year Progress Report	Areas of non-compliance with timescales to implement change
2.2.2.5	To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.	Sept 2022	External Audit plan for year ended 31 March 2022	External auditor presents reports
2.2.2.6	To consider specific reports as agreed with the external auditor.	As required		
2.2.2.7	To comment on the scope and depth of external audit work and to ensure it gives value for money.	Mar 2023	External Audit plan for year ended 31 March 2022	To review the External Audit plan and to make initial comment
		Nov 2022	FRC Report	To review the FRC's report on external auditing
2.2.2.8	To liaise with the Public Sector Audit Appointments Ltd (PSAA) over the appointment of the council's external auditor.	As required – last done November 2021		

2.2.2.9	To commission work from internal and external audit	Jan 2023	Internal Audit: Approach to Audit Planning	To set out future audit work based on the current issues impacting on PCC
2.2.2.10	To have oversight of the Regulation of Investigatory Powers policy and processes.	Nov 2022	Update on RIPA for Audit Committee members	To update the committee on the Councils RIPA policy.
		Mar 2023	RIPA Policy – changes to policy	To inform Audit Committee members on changes to the RIPA policy
2.2.2.11	Authority to approve any changes regarding the Council's Whistle-Blowing policy and arrangements.	As required		
2.2.2.12	To consider reports in relation to the performance of the Council's companies, alongside comments from the Shareholder Cabinet Committee.	July 2022	Decisions made by the Shareholder Cabinet Committee	Committee to note the decisions made by the Shareholder Cabinet Committee
		Nov 2022	Decisions made by the Shareholder Cabinet Committee	Committee to note the decisions made by the Shareholder Cabinet Committee
2.2.2.13	To produce an annual report for consideration by Full Council.	Mar 2022	Annual Audit Committee report	Draft report that currently gets presented to Full Council in July.
		Mar 2023	Annual Audit Committee report	Draft report that currently gets presented to Full Council in July.
2.2.2.14	To review any issue referred to it by the Chief Executive or a Director,	Oct 2022	Council Reserves Policy	To review the Councils Reserve Policy
		Oct 2022	Independent Improvement	To review the first Independent

or any Council body.		Panel Report	Improvement Panel report presented to Cabinet.
	Oct 2022	Budget Setting Process	To review the Councils Budget Setting process
	Jan 2023	Council Reserves Policy	To review updates on the Councils Reserve Policy
	Jan 2023	2 nd Independent Improvement Panel Report	To review the second Independent Improvement Panel report presented to Cabinet.
2.2.2.15 To monitor the effective development and operation of risk management and corporate governance in the council.	Mar 2022	Risk Management Strategic Risks	Overview of current strategic risks.
	July 2022	Insurance: Annual Report 2021 / 2022	Sets out how insurance service has operated to ensure effective management and control of its assets, and provide cover to manage risks
2.2.2.16 To monitor Council policies on "raising concerns at work" and the anti-fraud and anti-corruption strategy and the Council's complaints process.	July 2022	Investigations Team Annual Report 2021 / 2022	Annual report into Investigations Team works.
	Nov 2022	Council Complaints Procedure	To review and comment on the Councils complaints policies and processes
	Jan 2023	Anti-Fraud and Corruption report	To review policy changes to the Anti-Fraud and Corruption Policy
2.2.2.17 To oversee the production of the authority's Statement on	July 2022	(Draft) Annual Governance Statement	Details of the governance arrangements in place at PCC. Reporting of the assurance framework to establish the

Internal Control and to recommend its adoption.			AGS. Reporting of areas where improvements are required
2.2.2.18 To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.	Mar 2022	Internal Audit: Draft Internal Audit Plan 2022 / 2023	Provide Audit Committee with detailed planned audit coverage for the year.
	July 2022	Review of Effectiveness of Audit Committee	Overview of the operation of the Committee against the CIPFA standards.
		Annual Governance Statement	Details of the governance arrangements in place at PCC. Reporting of the assurance framework to establish the AGS. Reporting of areas where improvements are required
		National Fraud Initiative	Report to set out how the Council will look to tackle fraud and error as part of mandatory exercises from central government
Risk Management Framework	Committee to receive an update on the framework		

	Nov 2022	Treasury Management Progress Report (including risks)	Prior to submission at Full Council committee to review the prudential indicators
	Oct 2022	Review of Procurement, reporting of single tender contracts	First report for committee to review procurement as a service
	Jan 2023	To review any updates on procurement issues identified where teams had not followed process.	Further report for committee to review progress made on procurement and contracts
	Mar 2023	Internal Audit: Draft Internal Audit Plan 2023 / 2024	Provide Audit Committee with detailed planned audit coverage for the year.
		Procurement Activity – March update	
2.2.1.19 To review the annual statement of accounts, specifically, to consider whether appropriate accounting policies have been followed and	June 2022	Budget Monitoring Outturn 2021 / 2022	

whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.	Mar 2023	Audit Results report for year ended 31 March 2022	
	Aug 2022	Audit of Statement of Accounts year ended 2020/21	
2.2.1.20 To consider the external auditors report to those charged with governance on issues arising from the audit of the accounts.	Mar 2022	Statement of Accounts for the year ended 31 March 2022.	
	Aug 2022	Audit of Statement of Accounts year ended 2020/21 update	
	Mar 2023	Statement of Accounts final for 2020/21	

Independent Audit Committee Members feedback

2.2.1.25 Independent members will be expected to actively participate in meetings of the Audit Committee and demonstrate	
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<p>independence, integrity, objectivity and impartiality in their decision-making. They will support reporting as required to Full Council, including the Annual Audit Committee report.</p>	
<p>2.2.1.26 Independent members will contribute to the work of the Audit Committee in its role in reviewing the Council's financial affairs, including making reports and recommendations, overseeing internal and external audit arrangements, reviewing and scrutinising financial statements, seeking assurances of compliance with the Treasury Management Strategy and practices and reviewing and assessing the governance, risk management and control of the authority.</p>	

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