

## Audit, Best Value and Community Services Scrutiny Committee

### Terms of Reference – 2011/12

#### Scope

Internal and external audit matters  
Corporate risk management  
Strategic Management  
Corporate governance arrangements  
Property management  
Policy and Finance  
Legal and Democratic Services  
Personnel  
Communications  
E Government  
Community Planning  
Libraries and archives  
Arts  
Registrars  
Voluntary sector  
Scrutiny of functions not specifically within the scope of the other scrutiny committees.

#### Specific functions

1. To review and provide independent scrutiny in relation to all internal and external audit matters;
2. To consider the effectiveness of the Council's risk management processes, internal control environment and corporate governance arrangements and to recommend any changes to Governance Committee or Cabinet as appropriate;
3. To consider the external auditor's annual letter and the Chief Internal Auditor's annual report and opinion and the level of assurance they can give over the Council's risk management processes, internal control environment and corporate governance arrangements;
4. To review and scrutinise the effectiveness of management arrangements to ensure probity and legal and regulatory compliance, including, but not limited to contract procedure rules, financial regulations, codes of conduct, anti fraud and corruption arrangements and whistle-blowing policies;
5. To consider the major findings of internal and external audit and inspection reports, and Directors' responses, and any matters the Chief Internal Auditor or District Auditor may wish to discuss (in the absence of Directors if necessary);
6. To review the Council's assurance statements, including the Annual Governance Statement, ensuring that they properly reflect the risk environment, and any actions required to improve it;
7. To review the internal audit strategy and annual plan and the external auditor's annual audit and inspection plan and to monitor performance of both internal and external audit;
8. To review the annual statement of accounts and the external auditor's report to those charged with governance.