

**ESSEX DISTRICT COUNCILS – SURVEY OF AUDIT/GOVERNANCE COMMITTEES****BASILDON DISTRICT COUNCIL****1. Does your Council have an Audit Committee?**

Yes, Basildon Council has an Audit and Risk Committee.

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes, the Terms of Reference include the responsibility to seek assurance on the Council's Governance arrangements.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) and (b) No, see above. Routine reports are presented to the Committee on the Council's Corporate Governance Action Plans and annually the Committee reviews the Council's Governance Framework and Annual Governance Statement.

**4. What is the membership of these Committee(s)?**

Councillors 5 Members, balance to the political make-up of the authority.

Independents: None

Others: None

**5. If there are independent members, what are their terms of office?**

N/A

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) The Audit and Risk Committee is chaired by a Councillor from the administration.

(b) Full Council appoints the Chairman and Vice-Chairman at the annual meeting.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) and (b) Councillor representatives are appointed by the Council on the nomination of political groups, proportionate to the political make-up.

## BRENTWOOD DISTRICT COUNCIL

**1. Does your Council have an Audit Committee?**

Yes

**2. If so, does the Committee have a brief to deal with governance matters?**

No, the Terms of Reference are all around proper administration of the Council's financial affairs

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) No.

(b) Currently via the Standards Committee, constitution, protocols etc

**4. What is the membership of these Committee(s)?**

Councillors – Audit Committee is made up of 5 Councillors. There are no other members of the Committee.

Independents: -

Others: -

**5. If there are independent members, what are their terms of office?**

N/A

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) Councillor

(b) ?

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) Yes

(b) N/A

(c) -

## CASTLE POINT DISTRICT COUNCIL

**1. Does your Council have an Audit Committee?**

Yes.

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) No.

(b) Governance dealt with through Audit Committee.

**4. What is the membership of these Committee(s)?**

Councillors: 3

Independents: None

Others: None

**5. If there are independent members, what are their terms of office?**

N/A

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) Chaired by Councillor.

(b) Appointment by Cabinet (although individuals chosen by the Leader).

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) By Cabinet and approved by Council.

(b) Proportional representation.

## CHELMSFORD BOROUGH COUNCIL

**1. Does your Council have an Audit Committee?**

Yes.

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) and (b) No but do have Standards and they jointly agree the Annual Governance Statement with Audit and Governance Committee.

**4. What is the membership of these Committee(s)?**

Audit and Governance all CBC members - 9 in total.

**5. If there are independent members, what are their terms of office?**

No independents.

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) Chair of Committee is lead party.

(b) Vice Chair from opposition.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) and (b) Council agree membership each group puts forward their reps.

## MALDON DISTRICT COUNCIL

**1. Does your Council have an Audit Committee?**

Yes currently a Sub Committee of Finance and Corporate Services. Governance review is looking at elevating it to full Committee status.

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes it does, but because its a Sub-Committee its often dealt with by Finance because of timing issues etc (External audit report etc).

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

See above

**4. What is the membership of these Committee(s)?**

Councillors Sub Committee of 5 plus Chair of Finance – new Audit Committee will have 8.

Independents:

0 – but the idea is to add them to the new Committee if required by new regulations

Others: 0.

**5. If there are independent members, what are their terms of office?**

N/A.

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

Chairman appointed from within Finance and Corporate Services – with the new Committee the Council will appoint Chairman/Vice Chairman.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

Any volunteers from Finance (struggle getting volunteers). The new Committee will need a political balance.

## ROCHFORD DISTRICT COUNCIL

**1. Does your Council have an Audit Committee?**

Yes.

**2. If so, does the Committee have a brief to deal with governance matters?**

Terms of Reference include: Review of the adequacy of governance and risk management arrangements and internal control.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) No.

(v) For members – Standards Committee. Constitution is reserved to Council.

**4. What is the membership of these Committee(s)?**

Councillors 11

Independents: 0

Others: 0

**5. If there are independent members, what are their terms of office?**

N/A.

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) Councillor.

(b) Full Council.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) Yes.

(b) Pro rata.

## TENDRING DISTRICT COUNCIL

**1. Does your Council have an Audit Committee?**

Yes.

**2. If so, does the Committee have a brief to deal with governance matters?**

Terms of Reference are as follows:

“Audit Committee - Terms of Reference

1. To provide independent assurance of the adequacy of the risk management framework and the associated control environment;
2. To provide independent scrutiny of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment; and
3. To oversee the financial reporting process.

Delegation to Committee

The overall responsibility for the effective and efficient delivery of the Council's audit function including:-

Audit Activity

1. Considering the Head of Internal Audit's annual report and opinion 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. Considering reports on the operation of internal audit and summaries of specific internal audit reports where requested.
3. Considering reports from internal audit on agreed recommendations not implemented within a reasonable timescale.
4. Considering external auditor and inspection reports and providing comments on these to Cabinet as appropriate.
5. Commenting on the scope and depth of external audit work and ensuring it gives value for money.
6. Liaising with the Audit Commission in regard to the appointment of the Council's external auditor.

## Regulatory Framework

7. Reviewing significant issues referred by the Chief Executive, Cabinet or any Council Committee (subject to the availability of resources within the approved audit plan).
8. Monitoring the effective development and operation of risk management and corporate governance.
9. Monitoring Council policies on 'Raising Concerns at Work', the whistleblowing policy and the anti-fraud and corruption strategy.
10. Overseeing the production of the Code of Corporate Governance, including the Statement of Internal Control.
11. Considering the arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
12. Considering the Council's compliance with its own and other published standards and controls (other than those covered by the Standards Committee).

## Accounts

13. Reviewing and approving the annual statement of accounts.
  14. Considering 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.
  15. Receiving the external auditor's report to those charged with governance".
- 3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**
- (a) No.
- (b) N/A.
- 4. What is the membership of these Committee(s)?**
- Councillors Five
- Independents: None
- Others: None
- 5. If there are independent members, what are their terms of office?**
- N/A



**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) Councillor.

(b) Appointed at Annual Council.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) Five

(b) Yes

(c) Yes

## THURROCK BOROUGH COUNCIL

**1. Does your Council have an Audit Committee?**

Yes – Performance and Audit Committee.

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes – remit includes Risk Management, Performance Management, Annual Governance Statement, Internal Audit, External Audit.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) no.

(b) at Performance and Audit Committee.

**4. What is the membership of these Committee(s)?**

Councillors: 10 District Councillors, politically balanced.

Independents: None.

Others: None.

**5. If there are independent members, what are their terms of office?**

N/A.

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) District Councillor from the majority political party.

(b) The Political Group Leader.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) By the political group leader.

(b) Council ratifies all nominations made by the Group Leaders.

(c) The Committee is politically balanced.

## UTTLESFORD COUNCIL

**1. Does your Council have an Audit Committee?**

Yes – Performance and Audit Committee

**2. If so, does the Committee have a brief to deal with governance matters?**

Yes – remit includes Risk Management, Performance Management, Annual Governance Statement, Internal Audit, External Audit.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

(a) No

(b) at Performance and Audit Committee

**4. What is the membership of these Committee(s)?**

Councillors: 10 District Councillors, politically balanced

Independents: None

Others: None

**5. If there are independent members, what are their terms of office?**

N/A

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) District Councillor from the majority political party

(b) Full Council

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) by the political group leader

(b) Council ratifies all nominations made by the Group Leaders

(c) The Committee is politically balanced

## SOUTHEND BOROUGH COUNCIL

**1. Does your Council have an Audit Committee?**

See Terms of Reference attached.

**2. If so, does the Committee have a brief to deal with governance matters?**

See Terms of Reference attached.

**3. (a) Do you have a separate Governance Committee? (b) If not, how are governance issues dealt with?**

See Terms of Reference attached.

**4. What is the membership of these Committee(s)?**

See Terms of Reference attached.

Councillors -----

Independents: -----

Others: -----

**5. If there are independent members, what are their terms of office?**

See Terms of Reference attached.

**6. (a) Who chairs the Committee(s)? Is it independent member or a Councillor? (b) Who appoints the Chairman/Vice Chairman?**

(a) See Terms of Reference attached.

(b) See Terms of Reference attached.

**7. How are the Councillor representatives appointed? (a) by the Council on the nomination of political groups or by some other criteria? (b) Are the appointments made in accordance with pro rata rules?**

(a) See Terms of Reference attached.

(b) See Terms of Reference attached.