



Governance and Audit Sub-Committee - Terms of Reference

The Membership of the Governance and Audit Sub Committee will be as follows: -

- 1.1 One Lay Member from the Governance and Audit Sub Committee of each of the Constituent Councils.
- 1.2 Two Councillors from the Governance and Audit Sub Committee of each of the Constituent Councils.
- 1.3 Where the Governance and Audit Sub Committee is considering Strategic Development Plan matters the Sub Committee will include a Lay Member from the Bannau Brycheiniog National Park Authority's Audit and Scrutiny Committee.
- 1.4 One third of the Governance and Audit Sub Committee must consist of Lay Members and two thirds of the Governance and Audit Sub Committee must consist of Members of the Constituent Authorities. Any act of the Sub Committee will be invalid if these membership requirements are breached.
- 1.5 The Chair and Vice Chair of the Governance and Audit Sub Committee will be appointed by the Sub Committee at the first meeting following the CJC's Annual Meeting and the Chair must be a Lay Member and rotated between Authorities on an annual basis.
- 1.6 The Chair and / or Vice Chair of the Governance and Audit Sub Committee may be removed from office by a motion to remove which is put on the agenda.

Scope:-

- 2.1 To approve CJC's statement of accounts, income and expenditure and balance sheet or record of receipts and payments (as the case may be).
- 2.2 Oversee the production of the annual governance statement, recommend its adoption to the CJC and ensure appropriate action is taken to address the issues raised.
- 2.3 To consider and approve the annual audit opinion on internal control and the level of assurance given to the corporate governance arrangements.
- 2.4 Approve the annual audit plan, ensuring there is sufficient and appropriate coverage, with strong emphasis on risk management and resources are available to implement the plan.
- 2.5 Receive and review internal audit reports and ensure officers respond promptly to the findings. Where necessary recommendations to other committees and portfolio holders will be made, to ensure action plans are implemented.
- 2.6 Consider and approve the annual letter, regulatory plan and specific reports as agreed.

- 2.7 Where necessary ensure action is taken by the officers to address those issues raised and if necessary, recommendations to other committees and portfolio holders will be made to address findings and deliver clear conclusions.
- 2.8 Comment on the scope and depth of the external audit work to ensure it gives value for money.
- 2.9 Assess and approve the annual statement of accounts, external audit opinion and management representation in relation to annual audit findings.
- 2.10 Promote effective relationships between external and internal audit, inspection agencies and other relevant bodies to ensure the value of audit and inspection is enhanced and actively promoted.
- 2.11 Regularly monitor treasury management reports.
- 2.12 Review and scrutinise the CJC's financial affairs.
- 2.13 Make reports and recommendations in relation to the CJC's financial affairs, review and assess the risk management, internal control, performance assessment and corporate governance arrangements of the CJC.
- 2.14 Make reports and recommendations to the CJC on the adequacy and effectiveness of those arrangements.
- 2.15 Review and assess the CJC's ability to manage complaints effectively, make reports and recommendations in relation to the CJC's ability to manage complaints effectively.
- 2.16 Oversee the CJC's internal and external audit arrangements and review the financial statements prepared by the CJC.
- 2.17 Duty to review the CJC's draft performance self-assessment report and may make recommendations for changes to the conclusions or to anything included in the draft.
- 2.18 Duty to review the CJC's draft response of the panel performance assessment and may make recommendations for changes to the statements made.
- 2.19 Duty to consider the report of the Auditor General following a special inspection.
- 2.20 Duty to review the CJC's draft response to the report of the Auditor General and may make recommendations for changes to the statement made.
3. The Sub Committee can make reports and / or recommendations to the CJC, in connection with the discharge of any function of the CJC.

4. Work Programme

- 4.1 The Chair in consultation with the Sub-Committee will determine its own work programme.

5. Meetings of the Governance and Audit Sub-Committee

- 5.1 The Governance and Audit Sub-Committee must meet at least once annually.

