

## Information about Governance, Audit, Risk Management and Standards Committee

This Committee was formerly known as the [Audit Committee](#). It was renamed at Council on 18 October 2007.

The Governance Audit and Risk Management Committee was amalgamated with the Standards Committee on 12 June 2014 and has the following powers and duties:

- i) To ensure that the Council's governance framework is in line with current guidance and best practice ✓
- ii) To review the Council's governance framework and annual improvement plan and monitor progress ✓
- iii) To review the Council's risk management strategy and monitor progress on risk management ✓
- iv) To monitor the Council's insurance arrangements ✗ *No longer undertaken by the committee*
- v) To review the Council's emergency planning and business continuity arrangements and monitor progress on emergency planning and business continuity ✗ *No longer undertaken by the committee*
- vi) To review the Council's Health and Safety arrangements and monitor progress on Health and Safety ✓
- vii) To approve the financial statements of the authority, in particular: ✓
  - The outcome of reviews of the effectiveness of the internal control arrangements including internal audit ✓
  - Changes in and compliance with accounting policies and practices ✓
  - Unadjusted mis-statements in the financial statements ✗ *Covered in review of External Audit recommendations*
  - Major judgemental areas ✓
  - Significant adjustments resulting from the audit ✓
  - Any relevant issues raised in the external auditor's report to those charged with governance ✓
  - the Annual Governance Statement prior to sign-off ✓

- viii) To review the Treasury Management strategy and monitor progress on treasury management in accordance with CIPFA codes of practice ✓
- ix) To monitor compliance with internal controls ✓
- x) To consider matters arising from External Audit work which are required to be communicated to those charged with governance under the Statement of Auditing Standards (ISA260) ✓
- xi) To receive and consider the Annual Audit and Inspection Letter (or equivalent) and make recommendations as appropriate ✓
- xii) To scrutinise/comment on the Internal Audit three year strategic plan and annual plan ✓
- xiii) To monitor progress against the Internal Audit plan and receive summaries of audit work completed and key recommendations ✓
- xiv) To consider all individual Internal Audit reports on a regular basis\* *This has never actually happened – summaries of all individual reports are included in the mid-year and year-end reports.*
- xv) To scrutinise/comment on the External Audit plan and fees ✓
- xvi) To monitor progress against the External Audit plan and receive summaries of audit work completed and key recommendations ✓
- xvii) To consider individual External Audit reports and inspection reports carried out by external agencies as appropriate and at the request of the Committee. ✓
- xviii) To review the management response to audit and regulatory recommendations and progress on implementation of recommendations ✓
- xix) To recommend action where audit and regulatory recommendations are not being implemented ✓
- xx) To monitor on a regular basis the Council's approach to tackling fraud and corruption and promote an anti-fraud culture ✓
- xxi) To consider the appointment of co-opted members and review the adequacy of meeting frequencies in response to the Committee's remit ✓
- xxii) To appoint and maintain appropriate Lead Members from the Committee to monitor, review and update on specific areas of the Committee's remit.\* *Lead members no longer in place*
- xxiii) Promoting and maintaining high standards of conduct by Councilors, co-opted members and "church" and parent governor representatives. ✓

- xxiv) Assisting Councillors, co-opted members and “church” and parent governor representatives to observe the Members’ Code of Conduct.✓
- xxv) Advising the Council on the adoption or revision of the Members’ Code of Conduct.✓
- xxvi) Monitoring the operation of the Members’ Code of Conduct.✓
- xxvii) Developing and recommending local protocols to the Council to supplement the Members’ Code of Conduct.✓
- xxviii) Enforcing local protocols and applying sanctions in respect of breaches as appropriate.✓
- xxix) Advising, training or arranging to train Councillors, co-opted members and “church” and parent governor representatives on matters relating to the Members’ Code of Conduct.✓
- xxx) Granting dispensations to Councillors, co-opted members and “church” and parent governor representatives from requirements relating to interests set out in the Members’ Code of Conduct.✓
- xxxi) To keep under review and amend, as appropriate, the Protocol on Councillor/Officer Relations.✓
- xxxii) To keep under review the Officer Code of Conduct and, after consultation with unions representing staff, make recommendations to Council for amendment or addition.✓
- xxxiii) To receive reports and keep a general overview of probity matters arising from ombudsman investigations, Monitoring Officer reports, reports of the Chief Financial Officer and Audit Commission.✓
- xxxiv) To have oversight of the Council’s Whistleblowing Policy.✓
- xxxv) To agree the policy for decisions on payments to those adversely affected by Council maladministration (under section 92 Local Government Act 2000).✓
- xxxvi) To establish sub-committees and working groups to deal with complaints that a member or a co-opted member has failed to comply with the Council’s Code of Conduct.✓
- xxxvii) To consider any application received from any officer of the Authority for exemption from political restriction under Sections 1 and 2 of the Local Government and Housing Act 1989 in respect of the post held by that officer and may direct the Authority that the post shall not be considered to be a politically restricted post and that the post be removed from the list maintained by the Authority under Section 2(2) of that Act.✓

- xxxviii) Upon the application of any person or otherwise, consider whether a post should be included in the list maintained by the Authority under Section 2(2) of the 1989 Act, and may direct the Authority to include a post in that list. ✓
- xxxix) On referral from the Monitoring Officer, to decide whether to take action against a member for breach of the Code of Conduct and if so, to decide what action should be taken. ✓

Membership rules:

- i. An Elected Mayor or the Leader may not be Members; ✓
- ii. The Chair of the Committee must not be a Member of the Executive; ✓
- iii. Only one member of the Executive can be a member of the Committee. \* *No longer considered good practice to have a member of the Executive as a member of the committee.*
- iv. The Independent Persons are not members of GARMS and shall be invited to meetings if there is a Standards item on the agenda. ✓