

APPENDIX 5

**Audit Governance and Oversight
Committee Terms of Reference**





Membership

- AGOC1 The Audit Governance and Oversight Committee shall comprise 9 Fire Authority members and up to 2 (non-voting) co-opted advisory members, appointed on the basis of their professional experience and expertise. The quorum shall be 4 Members of the Authority.
- AGOC2 The Vice-Chair of the Fire Authority shall be the Chair of the Audit, Governance and Oversight Committee and the appointment of a Vice Chair will be the first item of business at the initial meeting of the Municipal Year.

Frequency of Meetings

- AGOC3 The Committee will normally meet on a Quarterly basis.

Audit Activity

- AGOC4 To oversee all Audit issues on behalf of the Authority, in accordance with guidance issued from time to time by the Chartered Institute of Public Finance and Accountancy (CIPFA).
- AGOC5 To consider reports dealing with the management and performance of the providers of internal and external audit services, and to commission services from them.

To consider and respond accordingly to:

- (a) Reports and summaries from the Internal Auditors, including but not limited to the Annual Assurance Report and opinion, audit activity (actual and proposed) and any information regarding agreed recommendations not implemented within a reasonable timescale.
- (b) Reports and summaries from the External Auditor, including but not limited to the Annual Audit Letter and opinion, external audit activity (actual and proposed) and any information regarding agreed recommendations not implemented within a reasonable timescale.

Governance and Risk Management Framework

- AGOC6 To maintain an overview of the effectiveness of the Authority's constitutional arrangements to ensure compliance with governance best practice and relevant published standards, regulations and other controls, and make recommendations for improvement to the Fire Authority.



- AGOC7 To agree the internal and external audit plans.
- AGOC8 To approve and monitor the effectiveness and outcomes of the Authority's policies on:
- (a) Whistle blowing (Monitor Annually)
 - (b) Anti-Money Laundering (Monitor Annually)
 - (c) Anti-fraud and Anti-corruption (Monitor Annually)
 - (d) External Complaints Procedure (Monitor Annually)
 - (e) Employee Grievance, Bullying and Harassment, and Discipline (Monitor Annually)
- AGOC9 To receive reports referred to it from the Authority's Local Pension Board in relation to assurance matters.
- AGOC10 To consider reports concerning the register of corporate risks and the corporate business continuity planning framework and seek assurance of appropriate management action.
- (a) Corporate Risk Register (Monitor Quarterly)
 - (b) Business Continuity Plans (Monitor Annually)
- AGOC11 To monitor the governance arrangements of partnerships and shared services and to receive and review any Partnership Register held by the Authority.
- AGOC12 To review any issue referred to it by the Chief Fire Officer or appointed officer of the Authority or the Policy and Resources Committee.

Accounts

- AGOC13 To approve the Statement of Accounts and associated documentation in line with CIPFA Guidance, including, the Annual Governance Statement (AGS). The AGS to be signed by the Chair of AGOC, and countersigned by the Chief Fire Officer, and Fire Authority Chair in consultation with the Statutory Finance Officer.
- AGOC14 To consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from audit activity that need to be brought to the attention of the Authority.



Oversight and Performance Review Responsibilities

- AGOC15 To investigate any matters the Committee consider relevant to its remit and make recommendations to the Authority or to the Policy and Resources Committee as it sees fit.
- AGOC16 To assess, on a quarterly basis, the performance of the Service against agreed measures and organisational targets and respond to areas of strong and/or under performance, reporting and making recommendations where necessary to the Fire Authority.
- AGOC17 To examine selected decisions that have been taken, or are proposed to be taken, by the Policy and Resources Committee, where there is considered to be material value in doing so. Where any such examination generates recommendations or concerns about the decision, or proposed decision, the Committee shall refer the matter back to Policy and Resources Committee or the Fire Authority, as appropriate, for further consideration.
- AGOC18 To commission task and finish groups to undertake “deep dive” scrutiny exercises examining key performance issues.
- AGOC19 To approve the Authority’s Statement of Assurance.

Employees

- AGOC20 To approve the adoption or revision of any policies, codes or guidance:
- (a) regulating working relationships between members and co-opted members of the Authority and the employees of the Authority (the Member/Officer Protocol);
 - (b) governing the conduct of employees of the Authority (Employee Code of Conduct).

Members Code of Conduct

- AGOC21 To promote and maintain high standards of conduct and assist members of the Authority and co-opted Members to observe the Members’ Code of Conduct.



- AGOC22 To recommend to the Authority the adoption or revision of the Members' Code of Conduct.
- AGOC23 To advise on and oversee the provision of training and development for Members and co-opted members on matters relating to the Members' Code of Conduct.
- AGOC24 To establish a Sub-Committee (minimum of 3 Members) to deal with allegations of misconduct referred by the Monitoring Officer relating to individuals to whom the Members' Code of Conduct applies.

Review

- AGOC25 These Terms of Reference will be reviewed by the Authority at least every four years.

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