

**Report to:** Governance and Audit Committee

**Date:** 30 July 2018

**Subject:** **Terms of Reference and Forward Plan of Work 2018-19**

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## **1. Purpose of this report**

- 1.1 To set out the terms of reference for the Governance and Audit Committee.
- 1.2 To set out the programme of work for the Governance and Audit Committee for 2018-19.

## **2. Information**

### **Terms of Reference**

- 2.1 The terms of reference for this Committee are set out in **Appendix 1**. These were reviewed and re-approved at the annual meeting of the Combined Authority in June.

### **Work Programme**

- 2.2 In line with good practice it is intended that this Committee should meet quarterly. At each meeting there will be an update on the work of internal audit for the preceding quarter. In addition there will be a paper on any changes to the internal control environment, an update on the revenue budget position and any significant changes to risk. The external auditors of the Combined Authority, Mazars, are invited to attend each meeting and audit matters will be tabled as required
- 2.3 At this meeting (agenda item 11), the Committee will receive the annual accounts and Mazars, the external auditors, will present their report on the accounts to inform the Committee's decision to approve the accounts. A treasury management update will also be provided with the accounts
- 2.4 The Committee will also receive the internal audit annual report (agenda item 8) and the review of internal control (agenda item 10). These in turn feed into

the Annual Governance Statement that forms part of the annual accounts under consideration.

- 2.5 At the November meeting the Committee will receive confirmation that all required external audit work is complete (including grant returns and submission of whole of government accounts). It is also proposed that treasury management arrangements are considered in some detail at this meeting, following requests from Committee members
- 2.6 At the January meeting the Committee will consider the internal audit strategy, early input to the internal audit plan for the following year, and any changes required to treasury arrangements for the coming year.
- 2.7 At the March meeting the Committee will receive the audit fee letter, early planning from the external auditors with regard to the year-end audit and approve the internal audit plan for 2018/19.
- 2.8 Other items will be brought to the Committee as and when they occur, for example in connection with the appointment of external auditors and the consultation on their fees. Any issues arising in connection with the Members' Code of Conduct would also be referred to this Committee

### **3. Financial Implications**

- 3.1 As set out in the report.

### **4. Legal Implications**

- 4.1 There are no legal implications directly arising from this report.

### **5. Staffing Implications**

- 5.1 There are no staffing implications directly arising from this report.

### **6. External Consultees**

- 6.1 No external consultations have been undertaken.

### **7. Recommendations**

- 7.1 That the Committee note the work programme for the year.

### **8. Background Documents**

None.

### **9. Appendices**

Appendix 1 – Terms of Reference