

Borough of Broxbourne Council Recruitment Pack for the Appointment of an Independent Member of the Audit and Standards Committee

Background

Broxbourne Borough Council (the Council) is seeking to appoint an independent member to its Audit and Standards Committee.

The Audit and Standards Committee is a key component of the Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

Terms of Reference for the Committee can be found at Appendix B and successful candidates will join the ten Councillors who sit on the Committee, and have full voting rights. Committee meetings are held at the borough offices in the evening. Approximately four meetings are held each year, typically lasting up to two hours. In addition, there will be a requirement to attend occasional training sessions and prepare for meetings.

Applications should be made in writing to the Director of Finance candidates will be interviewed by a panel made up of Committee members including the Audit and Standards Committee Chairman. The Director of Finance and the Head Internal Audit will also be attendance.

Duties and responsibilities

1. To attend meetings of the Audit and Standards Committee and any sub-committees or other forum as and when required.
2. To participate fully in the discharge of the Audit and Standards Committee functions, as set out in the Committee's terms of reference.
3. To actively promote good governance within the Council
4. To participate in training and development events to promote awareness of the role and remit of the Audit and Standards Committee.

Role requirements

Appendix A sets out the person specification for the role.

Eligibility/Special conditions

To be eligible to apply for either role you:

- Cannot already be a member or officer of the Council nor have been so in the preceding five years prior to appointment.

- Cannot be closely associated with anyone who is currently a councillor or an employee of the Council.
- Need to have no unspent criminal convictions (Rehabilitation of Offenders Act applies).
- Must not be undischarged bankrupt.
- Should have no significant business dealings with the Council, which could be seen to be prejudicial to a person's independence or represent a conflict of interests.
- Should have no connection with any political group or be engaged in any party political activity.

Applicants must also be prepared to publicly declare and register any interest they have on the same basis as councillors of the Council and observe the requirements of the Council's constitution in performance of their duties in their capacity as an independent member.

Remuneration

Successful candidates will receive an annual allowance of £500 per year, subject to annual approval by Full Council.

Reasonable expenses can be claimed in line with Member's subsistence, travelling and carer's allowances as per part 6 (Councillor's allowance scheme) of the Council's constitution.

Term of office

The Term of Office for an independent member of the Audit and Standards Committee is three years. After their first term has expired, they can be appointed again if they wished for a second term unopposed; however, if they wished to serve further terms after this then their further appointment has to be subject to a competitive selection process.

Application process

Applications should be made in writing to Sandra Beck, Director of Finance, Borough of Broxbourne Council, Bishops' College, Churchgate, Cheshunt, EN8 9XQ, ideally supported by a recent CV and/or covering letter. Email submissions can be made to Sandra Beck via Toni Lobosco, Personal Assistant toni.lobosco@broxbourne.gov.uk

Your submission should make it clear whether each of the following **eligibility/special conditions** have been met. To be eligible to apply for the role you:

- Cannot already be a member or officer at Borough of Broxbourne Council or have been so in the preceding five years prior to appointment.
- Cannot be closely associated with anyone who is now a member/employee of the Council.
- Must have no unspent criminal convictions (Rehabilitation of Offenders Act applies).
- Must not be undischarged bankrupt.
- Should have no significant business dealings with the Council, which could be seen to be prejudicial to a person's independence or represent a conflict of interests.

- Should have no connection with any political group or be engaged in any party political activity.

The closing date for applications is 5pm Friday 25 March 2022 and it is expected that interviews will take place before Easter. The first meeting of the Audit and Standards Committee is in June and training provided prior to this if required.

For general enquires about the position, or specific information about the Audit and Standards Committee, please contact Sarah Marsh, Head of Internal Audit on 01992 785555 ext. 5527 or sarah.marsh@broxbourne.gov.uk

Appendix A - Person Specification

Criteria	Essential/Desirable
Be able to demonstrate independence from the Council	Essential
Have a local connection to the Borough of Broxbourne	Desirable
Bring a broad range of experience, preferably in a medium/large organisation in any sector at a senior level or other experience which would provide similar benefits	Desirable
A good understanding of governance, risk management and control	Essential
Integrity, objectivity, discretion and the ability to make decisions in line with the Nolan principles	Essential
Ability to analyse complex information, question, probe and seek clarification so to come to an independent and unbiased view	Essential
Understanding of the political environment that local authorities operate within	Desirable
Effective interpersonal skills, including good communication skills, the ability to cooperate with others in a committee and demonstrate tact and diplomacy in handling sensitive matters	Essential
For the audit aspect of the role – knowledge/experience in finance, risk management, performance management or audit and/or general management of businesses or public sector organisations.	Desirable
For the standards aspect of the role - an interest, experience or knowledge of public sector governance issues. Experience of handling misconduct or disciplinary issues (gained in the context of employment, a professional body or the voluntary sector), Understanding of the current policy agenda for local services.	Desirable

Appendix B

Audit and Standards Committee Terms of Reference

Statement of purpose

- 1 The Audit and Standards Committee is a key component of the Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 2 To provide independent assurance to members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the Council's governance, risk management and control framework and to oversee the financial reporting, annual governance processes, as well as internal audit and external audit. It helps to ensure efficient and effective assurance arrangements are in place.

Governance, risk and control

- 3 To review the Council's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
- 4 To review the Annual Governance Statement and consider whether it properly reflects the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.
- 5 To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 6 To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.
- 7 To monitor the effective development and operation of risk management in the Council.
- 8 To monitor progress in addressing risk-related issues reported to the committee.
- 9 To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 10 To review the assessment of fraud risks and potential risk to the Council from fraud and corruption.
- 11 To monitor the anti-fraud strategy, actions and resources.
12. To review the governance and assurance arrangements for significant partnerships or collaboration.

Internal audit

- 13 To approve the internal audit charter.
- 14 To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
- 15 To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

- 16 To approve significant interim changes to the risk-based internal audit plan and resource requirements.
- 17 To make appropriate enquiries of both the Corporate Management Team and the Head of Internal Audit to determine if there are any inappropriate scope or resource limitations.
- 18 To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Head of Internal audit. To approve and periodically review safeguards to limit such impairments.
- 19 To consider reports from the Head of Internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.
 - b) Regular reports on the results of the quality assurance and improvement programme.
 - c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.
- 20 To consider the Head of Internal Audit's annual report:
 - a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the quality assurance and improvement programme that supports the statement – these will indicate the reliability of the conclusions of internal audit.
 - b) The opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the Annual Governance Statement.
- 21 To consider summaries of specific internal audit reports as requested.
- 22 To receive reports outlining the action taken where the Head of Internal Audit has concluded that management has accepted a level of risk that may be unacceptable to the Council or there are concerns about progress with the implementation of agreed actions.
- 23 To contribute to the quality assurance and improvement programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
- 24 To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
- 25 To provide free and unfettered access to the audit committee chairman for the Head of Internal Audit, including the opportunity for a private meeting with the committee.

External audit

- 26 To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by the Public Sector Audit Appointments.
- 27 To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- 28 To consider specific reports as agreed with the external auditor.
- 29 To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 30 To commission work from internal and external audit.
- 31 To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

Financial reporting

- 32 To review the Annual Statement of Accounts. Specifically, to consider 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.
- 33 To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

- 34 To report to those charged with governance on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions.
- 35 To report to full Council on a regular basis on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.
- 36 To publish an annual report on the work of the Committee.

The promotion and maintenance of high standards of conduct within the Council

- 37 To advise the Council on the adoption or revision of its Code of Conduct.
- 38 To monitor and advise the Council about the operation of its Code of Conduct in the light of best practice and changes in the law.

Assistance to members and co-opted members of the authority.

- 39 To advise the Council to ensure that all members of the Council have access to training in all aspects of the member Code of Conduct, that this training is actively promoted, and that members are aware of the standards expected from local councillors under the Code.

Other functions

- 40 Functions relating to standards of conduct of members under any relevant provision of, or regulations made under, the Localism Act 2011.
- 41 Granting dispensations to members from the disclosable pecuniary interests provisions of the Localism Act 2011.
- 42 To consider complaints of breach of the member code of conduct and make recommendations to the Council.