

Test Valley Borough Council Independent Audit Committee Member

ROLE DESCRIPTION AND PERSON SPECIFICATION

Main duties and responsibilities

To be a non-voting independent member of Test Valley Borough Council's Audit Committee and to assist the Committee in the exercise of its responsibilities which are as follows:

Audit Activity

- (a) To appoint the Council's external Auditors.
- (b) To set the Council's Internal Audit Plan for each financial year, taking due consideration of understood risks and resources available.
- (c) To consider the Internal Audit Manager's annual report and opinion, summary of internal audit activity undertaken and the level of assurance it can give over the council's corporate governance arrangements.
- (d) To consider summaries of specific internal audit reports as requested.
- (e) To consider reports dealing with the management and performance of the providers of internal audit services.
- (f) To consider reports from internal audit on agreed recommendations not implemented within a reasonable timescale.
- (g) To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- (h) To consider specific reports as agreed with the external auditor.
- (i) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (j) To commission work from internal and external audit.

Regulatory Framework

- (a) To review any issue referred to it by the Chief Executive, Deputy Chief Executive or any council body.
- (b) To monitor the effective development and operation of risk management and corporate governance in the Council.
- (c) To monitor council policies on whistleblowing and the anti-fraud and anticorruption strategy and the council's complaints process.

(d) To oversee the production of the authority's Annual Governance Statement and to recommend its adoption.

Accounts

(a) To review the annual statement of accounts, including consideration of 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.

(b) To consider the external auditor's report on issues arising from the audit of the accounts.

Person Specification

Experience

The successful applicant will be a person who has experience of operating in an organisation at a senior level or other experience which would provide similar benefits.

Financial management experience (accountancy, audit, risk, or management of a large budget) would be advantageous.

Skills

The application should have:

- An ability to understand complex issues and the importance of accountability and probity in public life.
- An ability to analyse and question written and verbal reports on financial, audit and risk management activities and reach rational conclusions.
- The ability to think critically and seek to uphold accountability.
- The confidence to fully and proactively participate in the consideration of matters before the Committee at its public meetings.
- An understanding of the need for independence of the audit function.
- An ability to demonstrate integrity and discretion.
- Effective interpersonal skills
- The ability to maintain the strictest confidentiality of sensitive information.

Knowledge

The applicant should have or should acquire as soon as possible after appointment

- An understanding of the objectives of the Council
- An understanding of the Council's structures and responsibilities,
- An understanding of the Council's culture and values.

- An understanding of relevant legislation, guidance or other rules governing the Council
- An understanding of corporate governance arrangements at the Council.
- An understanding of the governance environment generally
- An understanding of risk management and internal control

Independence

Independent, non-voting members must not:

- Be a Councillor or officer of the Council or have been so in the five years preceding appointment.
- Be related to or a close friend or associate of any Councillor or officer of Test Valley Borough Council
- Have any criminal convictions
- Be an undischarged bankrupt
- Have or have had any significant business dealings with the Council
- Have a connection with any political group or party.
- Be the holder of a significant office in an organisation being grant-supported by Test Valley Borough Council.
- Be in arrears with Council Tax, Business Rates or have other outstanding debts to the Council.

Remuneration

The role will attract a nominal allowance and subsistence expenses will be paid in respect of attendance at meetings and training.

Time Commitment

The Audit Committee meets four times a year, in March, June, September and December, though additional ad hoc meetings may also be called as required.

Meetings are held in either Andover or Romsey, at 5.30pm. Duration varies according to business, though may typically take an hour to an hour and a half. Applicants should have the time and commitment to prepare for and attend meetings, as well as attending appropriate training sessions.

Other

The successful applicant will be required to agree to adhere to the Council's code of Conduct which sets out the behaviour expected of Councillors.