

Part 3 – Responsibility for Functions

AUDIT COMMITTEE: TERMS OF REFERENCE

1. Membership

1.1 The Audit Committee shall comprise the 14 members who are not on the Executive Panel.

The Audit Committee shall be responsible for the following (and shall have delegated authority accordingly):

2. Governance

(a) The purpose of our audit committee is to provide independent assurance to the members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the North Wales Fire and Rescue Authority's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal and external audit, helping to ensure efficient and effective assurance arrangements are in place.

(b) To oversee the production of the North Wales Fire and Rescue Authority's Annual Governance Statement and consider whether it properly reflects the governance, risk and control environment and supporting assurances and identify any actions required for improvement to recommend its adoption to the North Wales Fire and Rescue Authority.

(c) To maintain an overview of the North Wales Fire and Rescue Authority's constitution, particularly in respect of the contract procedure rules and financial procedure rules.

(d) To review any issue referred to it by the Chief Fire Officer, S. 151 Officer or Clerk, the North Wales Fire and Rescue Authority or the Executive Panel.

3. Financial, Resources and General Management and Assurance

The Committee shall:

(a) consider the Authority's framework of assurance and ensure that it adequately addresses the risks and priorities of the Authority

(b) consider the Authority's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements

(c) Approve the Internal Audit Annual Work Programme;

(d) Consider the Internal Audit reports;

(e) Consider the Internal Audit Annual Report;

(f) Appoint an effective and efficient Internal Audit Service; and

(g) Review the performance of the Internal Audit Service;

(h) Consider the Wales Audit Office's Annual Management Letter;

(i) 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 ~~Consider the~~

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~~Annual Financial Statements and provide any comments to~~ the North Wales Fire and Rescue Authority;

~~(h) Provide feedback to the Wales Audit Office upon performance of the external audit.~~

4. Risk Management Panel

The Committee shall:

(a) Consider the framework of assurance and ensure that it adequately addresses the risks and priorities of the North Wales Fire and Rescue Authority.

(b) Monitor the effective development and operation of corporate risk management and corporate governance in the North Wales Fire and Rescue Authority.

~~(c)~~ Monitor the effectiveness of the internal control environment.

5. Performance

The Committee shall:

(a) Review the effectiveness of performance management;

(b) Review the achievement of Strategic Plan objectives;

(c) Review the achievement of agreed performance indicators; and

(d) Generally comment upon and make recommendations to the North Wales Fire and Rescue Authority Executive Panel or the Executive Group on the performance of the North Wales Fire and Rescue Authority.

6. Overview and Scrutiny

The Committee may:

(a) Review the effectiveness of policies and strategies approved by the Executive Panel;

(b) Review the effectiveness of decisions made by the Executive Panel;

(c) Review generally the performance of the North Wales Fire and Rescue Service;

(d) Make such reports or recommendations to the North Wales Fire and Rescue Authority, Executive Panel or Executive Group as it considers appropriate;

(e) Request the Clerk that a matter be added to any agenda for the North Wales Fire and Rescue Authority, Executive Panel or Executive Group provided that at least 10 clear days notice is given of such a request. All reasonable steps shall be taken to provide a written report on the matter to the meeting, but where this is not possible, an oral report shall be given;

(f) The right to make a request under paragraph (d) shall be vested in the Chairperson of the Audit Committee or any three Members of that Committee;

(g) where the Audit Committee considers that a matter requires urgent consideration by either the North Wales Fire and Rescue Authority or the Executive Panel then the Audit Committee shall have power to request a meeting of that Committee in accordance with rule (d) above.

7. Audit

The Committee will provide advice and recommendations in relation to the following areas:

(a) Review the internal audit plan and any proposed revisions to the internal audit plan.

(b) Consider the head of internal audit's annual report and opinion, and a regular summary of the progress of internal audit activity against the audit plan, and the level of assurance it can give over corporate governance arrangements.

(c) Consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations (Wales) 2014

(d) 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 either PSAA or the auditor panel as appropriate.

(e) Consider the external auditor's annual management letter, relevant reports and the report to those charged with governance.

(f) Consider specific reports as agreed with the external auditor.

(g) Provide feedback to the Wales Audit Office upon performance of the external audit.

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