

Appendix 3: Comparison showing Existing ToRs (Col.2) and Proposed ToRs (Col.4)

Col.1	Col.2	Col.3	Col.4
Current ToR Ref	Existing ToRs	Proposed Committee	Proposed ToRs
	Audit & Accounts Activity		
1.	To consider reports on the summary of internal audit activity (actual and proposed) and the level of assurance that it can give over the Council's corporate governance arrangements and monitor the progress of high priority actions arising from audit recommendations	A&R Committee	<p>3.22 To consider summaries of specific internal audit reports as requested.</p> <p>3.23 To receive reports outlining the action taken where internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.</p> <p>3.21 To consider the internal auditor's annual report:</p> <ul style="list-style-type: none"> • 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 • 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
2.	To consider reports dealing with the management and performance of the providers of the internal and external audit functions	A&R Committee	<p>3.20 To consider reports from the internal auditor on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:</p> <ul style="list-style-type: none"> • Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work; • Regular reports on the results of the Quality Assurance and Improvement Programme; • 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.
3.	To approve the Internal and External Audit Plans, and significant interim changes.	A&R Committee	<p>3.16 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.</p> <p>3.17 To approve significant interim changes to the risk-based internal audit plan and resource requirements.</p>

4.	To consider the external auditor's annual letter (including their audit fee), relevant reports (both financial and strategic) and the report to those charged with governance.	A&R Committee	3.28 To consider the external auditor's annual audit letter, relevant reports, and the report to those charged with governance.
5.	To consider specific reports submitted by the internal or external auditors	A&R Committee	3.29 To consider specific reports as agreed with the external auditor. 3.22 To consider summaries of specific internal audit reports as requested.
6.	To comment on the scope and depth of internal and external audit work and ensure that it gives value for money	A&R Committee	3.30 To comment on the scope and depth of external audit work and to ensure it gives value for money. 3.15 To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations. 3.25 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.
7	To review and approve the annual statement of accounts and Audit Findings Report with specific emphasis on 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.	A&R Committee	3.34 To review and approve 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 Full Council.
	Corporate Governance Activity		
8.	To monitor and review the operation of the Council's Constitution, particularly in respect of financial procedures and protocols, procurement procedures and guidelines and	Standards	3.11 To monitor and review the operation of the Council's Constitution and to make appropriate recommendations to Full Council in relation thereto.

	make recommendations, as appropriate, in respect of any proposed amendments to the Executive and Council.	A&R Committee	3.12 Maintain an overview of the Council's Constitution in respect of the Financial Procedure Rules and Contract Procedure Rules
9.	To consider the Council's arrangements for corporate governance and to recommend such actions necessary to ensure compliance with best practice, together with any relevant corporate governance related issues referred to the Committee by the Joint Chief Executive, a Director, the Leader/Executive or any other committee of the Council.	A&R Committee	3.1 To review the Council's corporate governance arrangements against the good governance framework. 3.2 To review the Annual Governance Statement prior to approval 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. 3.10 To review the governance and assurance arrangements for significant partnerships or collaborations. 3.40 To review any matter within the Committee's terms of reference referred to it by the Joint Chief Executive, Joint S151 Chief Finance Officer, Joint Monitoring Officer or any Council body.
10.	To monitor the effective development and operation of risk management undertaken throughout the Council including the review of the Corporate Risk Register.	A&R Committee	3.21 To consider the internal auditor's annual report on: <ul style="list-style-type: none"> 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 3.23 To receive reports outlining the action taken where internal audit has concluded that management has accepted a level of risk that

			<p>may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.</p> <p>3.36 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.</p>
11	To consider and approve the Council's Annual Governance Statement in advance of the formal approval of the Council's Statement of Accounts.	A&R Committee	3.2 To review the Annual Governance Statement prior to approval 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.
12	To consider an annual report of the operation of the whistle-blowing policy, including incidents reported	A&R Committee	3.13 To approve the Whistleblowing Policy and receive a regular anonymised report on the outcomes and effectiveness of the Policy.
13	To monitor and audit the Council's equality and diversity policies and approve the Equality Scheme and associated action plan.	O&S (Resources) Executive	3.2.3 Review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas. 6. To make decisions on all executive matters within the approved budget and policy framework and on all other matters which are not the responsibility of any other part of the Council by virtue of the law or this Constitution.

14	To monitor bi-annually the Council's performance in dealing with Freedom of Information and Environmental Information Regulations requests.	O&S (Resources)	3.2.3 Review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas.
15	To monitor the Council's progress on various data protection and information security initiatives.	O&S (Resources)	3.2.3 Review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas.
16	To consider annual reports on the work of task groups appointed by the Committee, together with other matters submitted to the Committee periodically by those task groups	All	All Committees can decide to have a working group of members
17	To consider bi-annually Planning Appeals Monitoring Reports and S106 Monitoring Reports	O&S (Services)	3.2.3 Review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas.
18	To consider an annual report on the exercise of powers under the Regulation of Investigatory Powers Act 2000 Ethical Standards Activity	O&S (Resources)	3.2.3 Review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service areas.
	Ethical Standards Activity		
19	To promote and maintain high standards of conduct by councillors and co-opted members	Standards Committee	3.1 To assist the Council in fulfilling its duty under the Localism Act 2011 c.27(1) to promote and maintain high standards of conduct by Councillors and co-opted Councillors of town and parish councils.
20	To advise the Council on the adoption or revision of the Councillors' code of conduct.	Standards	3.11 To monitor and review the operation of the Council's Constitution and to make appropriate recommendations to Full Council in relation thereto.
21	To advise, train or arrange to train councillors and co-opted members on matters relating to the code of conduct	Standards	3.12 To monitor and review the Member development programme, including training on the Members' Code of Conduct, to ensure it is comprehensive and robust.and

			supports members to deliver their roles.
22	To agree arrangements for the selection and interviewing of candidates for appointment as Independent Persons (including such joint arrangements with other councils as may be deemed by the Monitoring Officer to be appropriate) and to make recommendations to full Council on these appointments.	Standards	3.6 To recommend to the Council the appointment of Independent Persons as required by the Localism Act 2011, on the advice of the Monitoring Officer.
23	To agree allowances and expenses for the Independent Person and any Reserve Independent Persons	Council	On the recommendation of Standards Committee under 3.6 above
24	To grant dispensations, after consultation with the independent person, to councillors and co-opted members with disclosable pecuniary interests.	Standards	3.7 To determine any request for a dispensation under Section 33 of the Localism Act 2011, where not determined by the Monitoring Officer, or to hear an appeal against a determination made by the Monitoring Officer.
25	To monitor and review the operation of the Code of Conduct for Staff and the Protocol on Councillor/ Officer Relations and to make recommendations as appropriate to Council in respect of any necessary amendments.	Standards	3.11 To monitor and review the operation of the Council's Constitution and to make appropriate recommendations to Full Council in relation thereto.
26	To consider the Monitoring Officer's Annual Report on misconduct complaints against councillors, and any other matter referred by the Monitoring Officer.	Standards	3.9 To receive an annual report from the Monitoring Officer on the local resolution of complaints, assessment of allegations and the system of registration of members interests.
	Accountability Arrangements		
General para	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	A&R	3.36 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

	arrangements, and internal and external audit functions.		reporting arrangements, and internal and external audit functions.
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