

Kent County Council Governance and Audit Committee

Proposal for review of the audit committee

CIPFA is very pleased to be invited to submit a proposal for a review as part of a programme of support for the Council's Governance and Audit Committee.

CIPFA's role in working with audit committees

CIPFA provides the guidance for audit committees operating in local authorities and has many years' experience in providing training and support to audit committee members.

CIPFA is currently working with the Department of Levelling Up, Housing and Communities and other stakeholders to find ways to address current issues with local audit arrangements. As part of this work, CIPFA has agreed to update its *Position Statement on Audit Committees* and the supporting guidance publication, *Audit Committees Practical Guidance for Local Authorities and Police* in 2022.

Objectives of the review

The aims of CIPFA's support would be to:

- Help the committee members and those working with the committee to establish a shared understanding of the role of the committee and where it can have impact
- Review the operation of the committee, including how it has fulfilled its terms of reference and demonstrated the impact of its work
- Identify any areas for improvement and support the council in its development plan for the committee
- Identify areas where further training or support to the audit committee members is recommended, particularly in accordance with CIPFA's developing guidance
- Share CIPFA's knowledge and experience of working with other audit committees in local authorities.

Our Approach

We will work closely with the officers at the council to plan the timing of the review and any subsequent support to ensure it meets your needs. The key contact at CIPFA will be Diana Melville, Governance Advisor, and CIPFA associate Elizabeth Humphrey will undertake the review and report. The key contact at Kent County Council will be Zena Cooke, Corporate Director of Finance.

The following outline provides some details of the proposed areas of work.

1. Conduct a review of the committee including the terms of reference, agendas and minutes, and observation of committee meetings using the webcasts.
2. CIPFA will hold meetings with the Chair of the Governance and Audit Committee, members of the committee and key officers to obtain their feedback on its operation and impact. It is anticipated that the meetings will be conducted remotely, and the number of meetings is to be agreed.
3. CIPFA will use its developing guidance on audit committees and its experience of working with other audit committees to review how effectively the audit committee has been operating.
4. Provide feedback and suggestions for development and inclusion in the council's training plan.
5. Produce a summary report and recommendations for discussion with the council. The format of the report will be agreed with the council.
6. Feedback on the outcome of the review to the Governance and Audit Committee.

Costs

It is anticipated that the audit committee review will take approximately 11 days. The fee for the review will be £10,750. Whilst most meetings will take place remotely, it is anticipated that the feedback to the committee will take place face to face. Actual travel expenses incurred will also be charged.

Any further support for the committee such as delivery of training or other follow up will be discussed and agreed separately.

If you have any questions about the proposal, please do not hesitate to contact me.

Diana Melville

Governance Advisor, CIPFA