

From: Ben Watts, General Counsel  
To: Governance and Audit Committee, 16 March 2023  
Subject: Review of the Terms of Reference for the Governance and Audit Committee  
Status: Unrestricted

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## 1. Background

- a) Building on discussions about the development of this Committee, CIPFA were asked to carry out a review. The final report of this review was received at the meeting of 21 July 2022.<sup>1</sup>
- b) The first recommendation of the report was as follows:
  - I. Update the Governance and Audit Committee's terms of reference to set out its purpose, role and position within the governance arrangements at Kent County Council and its activities in relation to risk management.
- c) The report contained helpful suggestions in this regard, and I took this work forward in the latter part of 2022. Discussions were held with, amongst others, the Governance and Audit Committee Independent Member, Head of Internal Audit, and Chief Finance Officer. This Committee has received periodic updates on the progress of the development of the revised terms of Reference.
- d) The proposed revised version of the Terms of Reference is set out in the Appendix. The current Terms of Reference are also set out in Part B for comparison. This method was chosen as setting out the track changes would not have aided ease of comprehension.
- e) The final decision to formally amend the Terms of Reference rest with full Council.

## 2. Recommendation

The Governance and Audit Committee is asked to:

- a) Note the suggested revisions to the Terms of Reference.
- b) Ask County Council to agree the revised Terms of Reference for this Committee and update the Constitution accordingly.

## 3. Background Documents

None.

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<sup>1</sup> <https://democracy.kent.gov.uk/ieListDocuments.aspx?CId=144&MId=8955&Ver=4>

#### **4. Report Author and Relevant Director**

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