

## **BRENTWOOD BOROUGH COUNCIL INDEPENDENT PERSON: ROLE DESCRIPTION**

The Audit function of the Audit & Scrutiny Committee (“the Committee”) is a crucial mechanism for supporting the Council in ensuring that there are effective processes in place for governance, internal control and risk management. As an Independent Person (or Independent Member) of the Committee you will provide insight and strong constructive challenge.

### **Role and Responsibilities of the Audit function of the Audit & Scrutiny Committee**

The Committee provides advice to the Council and its committees on the effectiveness of the arrangements for the proper administration of the Council’s financial affairs, including all relevant strategies and plans.

Its responsibilities are:

- To approve the Annual Internal Audit risk based plan of work.
- To consider the Head of Internal Audit’s annual report and opinion, and a summary of Internal Audit activity and the level of assurance it can give regarding the Council’s corporate governance, risk management and internal control arrangements.
- To consider regular progress reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
- To consider the External Auditor’s annual letter, relevant reports, and the report to those charged with governance.
- To comment on the scope and depth of external audit work and to ensure it gives value for money.
- To consider the arrangements for the appointment of the Council’s Internal and External Auditors.
- To review any issue referred to it by a Statutory Officer of the Council or any Council body.
- To monitor the effective development and operation of risk management and corporate governance in the Council.
- To monitor Council policies and strategies on an Annual basis, including:
  - Whistleblowing
  - Money Laundering
  - Anti-Fraud and Corruption
  - Insurance and Risk Management
  - Emergency Planning and Business Continuity.
- To monitor the corporate complaints process.
- To consider the Council’s arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- To consider the Council’s compliance with its own and other published standards and controls.
- To monitor the Council’s processes in relation to Freedom of Information and Member Enquires.
- To monitor the Council’s data quality arrangements.
- To monitor the Council’s Member’s training arrangements.
- 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 the Council.
- To review the Council’s Annual Governance Statement.

- To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts.

### **Person Specification**

1. Uphold the highest ethical standards of integrity and honesty, and be able to demonstrate an understanding of, and commitment to the values and importance of the Seven Principles of Public Life.
2. Ability to be objective, independent and impartial.
3. Ability to make clear and reasoned decisions. Analytical skills including the ability to weigh / sort complex evidence and reach rational conclusions, incorporating appropriate advice.
4. A good communicator with excellent leadership and interpersonal skills, able to both empower and challenge supportively.
5. Ability to appropriately challenge and hold to account Council officers and representatives of internal and external audit.
6. Demonstrable skills, knowledge and experience relevant to the work of the Committee including accounting/audit, risk management, governance, internal/external audit.
7. Experience of working with audit/risk committees in a large or complex delivery organisation in either the public or private sectors.
8. Good grasp of relevant legislation, including the Accounts and Audit Regulations, Freedom of Information, Data Protection.
9. Knowledge of the challenges facing Brentwood Council and wider public services and understanding of its communities.
10. Knowledge of the major functions of Brentwood Council and its vision and priorities.
11. Membership of a recognised UK accounting or auditing institute.