

Causeway Coast & Glens Borough Council

To: Audit Committee

Appointment of Independent Member

Date: 9 December 2015

For Decision

1.0 Reporting to committee

Linkage to Corporate Plan	
Strategic Priority	Protecting our Assets
Objective	Ensure Good Governance, Accountability and Performance
Lead Officer	Moira Quinn
Cost: (If applicable)	

1.1 Background

The audit committee has a role to play in the continuing development of Good Governance within council. A key function of the audit committee is to scrutinize and advise on financial and corporate governance issues. All councils now have an audit committee and their continued effective operation is key in promoting and improving good governance.

1.2 Detail

Causeway Coast and Glens Borough Council agreed Terms of Reference for the Audit Committee in June 2015.

The Terms of Reference covered the role of the Audit committee, audit activity, regulatory framework, accounts, membership, chair, meetings, sub-committees and working groups, and communication and reporting.

As the committee has a particular role in considering Risk Management, this is included as a Standing Agenda item at every meeting. The Risk Management Strategy for Causeway Coast and Glens Borough Council was agreed at the October Meeting.

Good Governance guidance included within the NIAO Annual Report for Year End 2012, strongly recommended that counter-fraud and whistleblowing arrangements and investigations should feature as a standing item at all meetings of the audit committee. In June, Committee agreed

both the Anti-fraud and Corruption Policy, and Whistleblowing Policy. Whistleblowing is also a standing item in Audit Committee agenda.

1.3. Membership and Independence of Audit Committees

In order to build on the existing governance arrangements currently in place, consideration should now be given to the appointment of an independent member to the Committee.

The NIAO reported in Annual Report in 2012

“It is important that members of audit committees possess or seek to gain a broad understanding of organisational structure, objectives and culture. An understanding of current issues facing the Council, together with a knowledge of legislation and the wider government structure is also important.

The appointment of independent members is one key way for an audit committee to gain more specialist skills, such as; accountancy, governance, audit and other technical or specialist issues of particular importance to Council”

As an Independent (Non-Executive) Member of the Audit Panel, the independent member would provide expert and independent advice on strategic, performance, governance, and risk management issues. The post holder would provide expert advice to Council on all matters relating to internal and external audit.

The post holder will play a pivotal role in supporting the Chair and other Elected Members of the Audit Committee and would bring an autonomous perspective to help the Council to deliver the highest standards of corporate governance.

A Draft Job Description is attached in Appendix 1 which outlines the main purpose of the Independent Auditor, along with key responsibilities.

1.4. Recommendation

It is recommended that the Causeway Coast and Glens Borough Council consider the appointment of an Independent Member.

CAUSEWAY COAST AND GLENS BOROUGH COUNCIL JOB DESCRIPTION

JOB TITLE: Independent Member of the Audit Committee.

DEPARTMENT: Performance.

REPORTS TO: The Chair of the Audit Committee.

SALARY: A fee of £200 will be paid for attendance at each meeting, along with reasonable travelling expenses.

NATURE OF POST: 36 month appointment with possible extension for a further 12 months.

LOCATION: The Causeway Coast and Glens Borough Council, Civic Headquarters, Cloonavin

MAIN PURPOSE OF POST:

As an Independent (Non-Executive) Member of the Audit Panel, the post holder will provide expert and independent advice on strategic, performance, governance, and risk management issues. The post holder will provide expert advice to Council on all matters relating to internal and external audit.

The post holder will play a pivotal role in supporting the Chair and other Elected Members of the Audit Committee and will bring an autonomous perspective to help the Council to deliver the highest standards of corporate governance.

The Committee will normally meet quarterly throughout the year (June, September, December and March)

KEY RESPONSIBILITIES

Key responsibilities are listed as follows:

1. Support the Council and elected Members to fulfill their democratic role and support democratic procedures;
2. Provide expert advice to the Audit Committee on audit, risk, governance, and financial management matters;
3. Support strong and transparent governance;
4. Assist in the development of the Audit Committee;
5. Attend, prepare for and contribute to the quarterly meetings of the Audit Committee;
6. Work with the Audit Committee to develop new approaches to internal audit, risk management and corporate governance; *and*
7. Bring individual objectivity and experience to meetings of the Audit Panel.

ESSENTIAL CRITERIA

Applicants must provide evidence (by way of examples) to demonstrate their skills, knowledge and experience in the following areas:-

1. Be a current member of one of the CCAB bodies or the Institute of Certified Public Accountants in Ireland
OR
2. Possess at least 5 years experience working at senior management level in the public, private, voluntary or community sector

AND

3. Clearly demonstrate knowledge of the audit function (internal and external) within a medium to large organisation
4. Have experience in the application of the principles of corporate governance and risk management
5. Financial statements and financial management principles
6. An awareness of the risks of fraud and controls to limit/identify fraud including ethical standards and whistle blowing arrangements.
7. Have proved ability to work effectively as a Committee Member

Please note the criteria may be enhanced to facilitate the shortlisting.