

**COUNCIL 27<sup>th</sup> September 2023****Audit Committee 31<sup>st</sup> July 2023****15 MEMBERSHIP OF THE AUDIT COMMITTEE**

The Interim Head of Internal Audit submitted a written report which provided information on the Membership of the Audit Committee. The Council had appointed Cabinet Members to the Audit Committee since its inception in 2005. This was contrary to established best practice which recommended that Cabinet Members should not be appointed. Best practice guidance issued by Chartered Institute of Public Finance and Accountancy, the Finance Reporting Council and National Health Service advised that the Audit Committee be comprised of non-executive members. The Council was at odds with the guidance by allowing members of the Executive to be appointed to the Audit Committee. The Committee discussed its membership at the meeting held in May 2023 and requested that a review of the membership of the Audit Committee be carried out.

**\*RESOLVED that it be recommended to the Council that the:**

**(a) Head of Legal and Democratic Services be requested to amend the Constitution to specifically exclude Cabinet Members from being appointed to the Audit Committee;**

(b) Cabinet Member with responsibility for Resources be invited to attend Audit Committee meetings as an observer;

(c) Interim Chief Finance Officer be authorised to undertake the necessary recruitment processes that would lead to the appointment of a second independent person to the Committee.

(Part (a) only)