

Audit and Governance Committee**Independent Member – Recruitment Pack**

This information pack is for individuals that are interested in becoming a co-opted Independent Member of Boston Borough Council's Audit and Governance Committee

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Section 1- Welcome letter to potential applicants

Dear Applicant

Thank you for your interest in becoming a co-opted Independent Member of Boston Borough Council's Audit and Governance Committee.

The committee is a key component of Boston's corporate governance arrangements. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards. The Committee's Terms of Reference are included in Section 5 of this pack

The Committee is looking for a committed individual to serve as a co-opted Independent Member from October 2023 for a four-year term. The appointment will be confirmed by the Full Council Meeting in October 2023.

In considering your application you should be aware that the typical commitment required from an Independent Member is expected to include preparation time and attendance at 5 committee meetings per annum as well as further ad hoc meetings and attendance at training and development sessions.

Committee meetings are held at Boston Borough Council's Municipal Offices during the evening. Independent Members are able to claim reasonable travel expenses and a fixed allowance of £426.36 per annum is payable. All Committee Members receive an induction and other appropriate training.

The closing date for applications is **5pm Monday 28th August 2023**. Applications should be submitted to **Rhonda Booth, Democratic Services Manager, Boston Borough Council, Municipal Buildings, West Street, Boston PE21 8QR** or DemocraticServices1@boston.gov.uk

Shortlisted candidates will be invited for interview on week beginning **11th September 2023**

You will note that the application form asks for details of two referees. We will take up references for shortlisted candidates, prior to interview. If you would not wish us to contact your referees at that stage then please indicate this on your application.

The Council has a commitment to equal opportunities and welcomes applicants from all sections of the community.

If you wish to discuss any aspect in more detail, please contact Rhonda Booth on 07867 464450 or email rbooth@sholland.gov.uk

Section 2 - The Audit and Governance Committee and role of the Independent Member

The role of the Audit and Governance Committee is central to the governance, internal control, compliance and risk aspects of the operation of a local authority. The work of Committee includes:

- Approval of the Council's Financial Statements and Annual Governance Statement
- Consideration of internal and external audit reports
- Reviewing the effectiveness of risk management
- Monitoring delivery and reviewing of the Council's Treasury Management Strategy

Further details of the work of the Committee are available publicly on the Council's website. (<https://democracy.boston.gov.uk/mgCommitteeDetails.aspx?ID=128>)

The aim of the Independent Member is to bring a fresh and objective viewpoint to the work of the Audit and Governance Committee and support the Committee to carry out their work. Having an independent voice with the appropriate background knowledge and skills is advocated by the Chartered Institute of Public Finance and Accountancy (CIPFA) in their Audit Committee Guidance.

Specifically an Independent Member serves as a non-voting co-opted member of the Council's Audit and Governance Committee, with the following responsibilities:

1. To attend and participate in meetings of the Committee and training/development days.
2. To engage fully in collective consideration of the issues before the Audit and Governance Committee, taking into account a full range of relevant factors, including legislation and supporting regulations, professional guidance (e.g. that issued by the Chartered Institute of Public Finance and Accountancy (CIPFA)), and the advice of the Council's Officers and Auditors.
3. To participate fully in the discharge of all Audit and Governance Committee's functions, as set out in the Committee's terms of reference and the constitution.
4. To promote and champion the work of Internal and External Audit and the Committee.
5. To participate in periodic reviews of the overall effectiveness of the Committee, and of its terms of reference.
6. To promote high standards of conduct and integrity, complying with the Council's Member Code of Conduct at all times.

Section 3 - Person Specification

Candidates should demonstrate in their application form how they meet the following competencies which are relevant to this role:

- Ability to be objective, independent and impartial when undertaking the role.
- Good understanding of the roles of:
 - internal/external audit,
 - risk management,
 - corporate and financial governance.
- High behavioural standards, demonstrating honesty and the highest level of integrity in their conduct.
- Experience of participating in a Committee or similar meetings.
- Experience of working at a management level within a complex commercial or public sector organisation, or equivalent experience.
- A basic understanding of the wider local government environment and accountability structures.
- Ability to understand complex issues and reach objective, evidence-based conclusions and decisions.
- Strong strategic awareness and ability to identify emerging external factors that may impact on strategy, implementation of plans, or reputation with key stakeholders.
- Strong communication and excellent interpersonal skills with the ability to challenge in a constructive manner.
- Ability to devote the necessary time to the role.
- A wish to serve the local community and uphold local democracy.

Section 4 - Eligibility for Appointment

A person cannot be appointed as an Independent Member if any of the following criteria apply:

1. Are currently or have been (within the last five years) a councillor or an employee of Boston Borough Council.
2. Are closely associated with anyone who is now, or has been in the last five years, a Councillor or employee of Boston Borough Council.
3. Holds any political office, belongs to a political party; or is or has been politically active in the last five years.
4. Has any dealings with the Council, which could be seen to be prejudicial to a person's independence or represent a conflict of interest.
5. Are subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order, or a debt relief restrictions order or interim debt relief restrictions order under Schedule 4ZB of the Insolvency Act 1986.
6. Has, within five years before the day of his/her appointment, been convicted of any offence and had passed upon him/her a sentence of imprisonment (whether suspended or not) for a period of not less than 3 months without the option of a fine.
7. Has been convicted of a corrupt or illegal practice under Part III of the Representation of the People Act 1983.
8. Are disqualified from being or becoming a member due to sexual offences as defined in Section 81 (A) of the Local Government Act 1972.
9. Are disqualified from being or becoming a member following a conviction under Section 34 of the Localism Act 2011.

Other requirements

- You must disclose to the Council any matter in his/her background which, if it became public, might cause the council to reconsider the appointment.
- You should be committed to the term of appointment which is four years from the date of appointment.

Section 5 – The Audit and Governance Committee’s Terms of Reference

Statement of purpose

1. Our audit and governance committee is a key component of Boston’s corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
2. The purpose of our audit and governance committee is to provide independent assurance to the members of the adequacy of the risk management framework and the internal control environment. It provides independent review of Boston’s governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, risk and control

3. To review the council’s corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
4. To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit’s opinion on the overall adequacy and effectiveness of the council’s framework of governance, risk management and control.
5. To consider the council’s arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
6. To consider the council’s framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
7. To monitor the effective development and operation of risk management in the council.
8. To monitor progress in addressing risk-related issues reported to the committee.
9. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
10. To review the assessment of fraud risks and potential harm to the council from fraud and corruption.
11. To monitor the counter-fraud strategy, actions and resources.
12. To review the governance and assurance arrangements for significant partnerships or collaborations.

13. To maintain an overview of the Council's contract procedure rules and financial regulations and recommend changes to Cabinet or Council
14. To review any issue referred to it by the Council, Cabinet, Scrutiny Committee, Director, Monitoring Officer or the Chief Executive.
15. To consider the Council's compliance with its own and other applicable published standards and controls.
16. To review and develop the Council's Treasury Management and Investment Strategy before recommendation to Council.
17. To monitor compliance and performance of the Council's Treasury Management and Investment Strategy on a regular basis.
18. To meet privately with the Audit Manager and External Auditor where required

Internal audit

19. To approve the internal audit charter.
20. To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
21. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
22. To approve significant interim changes to the risk-based internal audit plan and resource requirements.
23. To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
24. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit.
25. To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - a) Updates on the work of internal audit including key findings, issues of concern and actions/recommendations in hand as a result of internal audit work.

b) Regular reports on the results of the Quality Assurance and Improvement Programme.

c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

26. To consider the head of internal audit's annual report:

a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit.

b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the Annual Governance Statement.

27. To consider summaries of specific internal audit reports as requested.

28. To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

29. To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.

30. To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.

31. To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

32. To support the development of effective communication with the head of internal audit.

External audit

33. To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by Public Sector Audit Appointments (PSAA).
34. To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
35. To consider specific reports as agreed with the external auditor.
36. To comment on the scope and depth of external audit work and to ensure it gives value for money and to advise/liaise as required over the appointment of the Council's external auditor.
37. To commission work from internal and external audit, having taken into account the cost and proportionality of so doing and the budget for such work.
38. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

Financial reporting

39. To review and approve 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.
40. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

41. To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions.
42. To report to full council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
43. To publish an annual report on the work of the committee.

Governance

44. To advise on appropriate strategies and action to ensure the Council promotes and maintains high standards of conduct.

45. To recommend to the Council the appointment of one or more Independent Persons and to determine the remuneration of an Independent Person.

46. To monitor the operation of the Council's Code of Conduct and to annually review the effectiveness of standards procedures and policies and make proposals for updating these as appropriate.

Section 6 – Application Form**BOSTON BOROUGH COUNCIL****INDEPENDENT MEMBER OF THE AUDIT AND GOVERNANCE COMMITTEE**

Individuals who wish to be considered for appointment as members of the Audit Committee are requested to provide the following information to support their application. All information provided will be treated in the strictest confidence and will only be used for the purposes of selecting Audit and Governance Committee Independent Members. You may continue on separate sheets, if necessary, referring to the relevant section of the form

Part 1 – About you
Name:
Address and Postcode:
Contact Telephone Numbers:
E-mail address:

Part 2 – Qualifications
Please list any qualifications which you think are relevant to the position of Independent Member of the Audit and Governance Committee.

Part 3 – Summary of Experience

Please give a brief account of your experience including career, public and voluntary work together with the nature of your current or most recent occupation

Part 4 – Relevant Expertise/Skills

Please provide details of your knowledge or expertise which you believe would be particularly relevant to the role of Independent Member of the Audit and Governance Committee

Part 5 – Attributes

Why do you wish to be considered for membership of the Audit Committee and what particular attributes do you believe you would bring to the work of the Committee?

Part 6 – References

Please provide the names, addresses and contact telephone numbers of two persons whom we could approach for reference purposes:-

Part 7 – Your eligibility

Please answer all questions by placing a tick in the appropriate box:

	Yes	No
Are you over 18?	<input type="checkbox"/>	<input type="checkbox"/>
Have you been elected as a Boston Borough Councillor within or been an Officer of the Council during the last 5 years?	<input type="checkbox"/>	<input type="checkbox"/>
Are you employed or hold any paid office with the Authority or do you hold a politically restricted post within a Local Authority?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a close friend or relation of any Boston Borough Councillor or Officer?	<input type="checkbox"/>	<input type="checkbox"/>
Are you in regular social or professional contact with any Boston Borough Councillors?	<input type="checkbox"/>	<input type="checkbox"/>
Are you officially bankrupt?	<input type="checkbox"/>	<input type="checkbox"/>
Have you been sentenced within the last 5 years to a term of imprisonment (whether suspended or not) of three months or more without the option of a fine?	<input type="checkbox"/>	<input type="checkbox"/>
Have you been or are you disqualified from being a Member of a Local Authority for any reason as set in Section 4 Eligibility for Appointment of the Recruitment Pack?	<input type="checkbox"/>	<input type="checkbox"/>
Have you any contractual relationship with the Council beyond that of any other citizen?	<input type="checkbox"/>	<input type="checkbox"/>
Are you owed money by, or do you owe money to, the Council?	<input type="checkbox"/>	<input type="checkbox"/>
Are you satisfied that a member of the public who was aware of any contact you have with the Council or councillors would have confidence in your independence?	<input type="checkbox"/>	<input type="checkbox"/>

Part 8 – Your declaration

I certify that in submitting this application that to the best of my knowledge and belief the above details are correct

Signed

Date

Please return the completed form marked 'Personal' to:

DemocraticServices1@boston.gov.uk or

Democratic Services
Boston Borough Council
Municipal Buildings
West Street
Boston
PE21 8QR