

**Audit Committee Member  
(including Lay-Member)  
Role Description**

**1 Accountabilities**

- To Full Council
- To the Chair of the Audit Committee

**2 Role purpose and activity**

- **Understanding the role of the Audit Committee and undertaking its functions:**
  - Reviewing and scrutinising the Authority's financial affairs
  - Making reports and recommendations in relation to the Authority's financial affairs
  - Reviewing and assessing the risk management, internal control and corporate governance arrangements of the Authority,
  - Making reports and recommendations to the Authority on the adequacy and effectiveness of those arrangements,
  - Overseeing the Authority's internal and external audit arrangements
  - Reviewing the financial statements prepared by the Authority.
  - To have sufficient technical, legal and procedural knowledge to contribute fairly and correctly to the function of the committee.
  - To be thorough and objective in receiving and responding to professional advice in the conduct of meetings and issues before the committee
- **Participating in meetings and making decisions**
  - To participate effectively in meetings of the audit committee; questioning and seeking clarification on matters falling within the committee's remit
  - To make informed and balanced decisions, within the terms of reference of the committee, which accord with legal, constitutional and policy requirements
- **Internal governance, ethical standards and relationships**
  - Understanding the financial risks associated with corporate governance; being satisfied that the Authority's assurance statements including the annual governance statement reflects the risk environment and any activities required to improve it
  - To ensure the integrity of the committee's decision making and of his/ her own role by adhering to the Code of Conduct(s) and other constitutional and legal requirements
  - To promote and support good governance by the Council
  - To understand the respective roles of members, officers and external parties operating within the audit committee's area of responsibility

### **3. Values**

To be committed to and demonstrate the following values in public office:

- Openness and transparency
- Honesty and integrity
- Tolerance and respect
- Equality and fairness
- Appreciation of cultural difference
- Sustainability