

	<p style="text-align: center;"><u>Membership</u></p>	<p style="text-align: center;">Functions</p>	<p style="text-align: center;">APPENDIX A</p> <p style="text-align: center;">Delegation of Functions</p>
	<p style="text-align: center;">12 County Borough Councillors and Lay Members (as set out in Article 8)</p>	<ul style="list-style-type: none"> • Review, scrutinise and issues reports and recommendations in relation the Council Authority's financial affairs, • <u>Review, scrutinise and issues reports and recommendations on the appropriateness of the Authority's Council's risk management, internal control, <u>arrangements to secure value for money</u> and corporate governance arrangements.</u> • <u>To consider the report on the annual risk assessment, any interim reports and the Corporate Risk Management Policy.</u> • Oversee the Authority's Council's internal and external audit arrangements (including the performance of external providers of Internal Audit) and review its financial statements. • To approve the Internal Audit Charter. • To approve the risk-based internal audit plan and to approve significant interim changes to the risk-based internal audit plan. • 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. • To consider <u>and approve</u> the Head of Internal Audit's annual report and opinion, a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements. • To consider <u>and approve</u> reports from Internal Audit on the adequacy of internal control. 	<p style="text-align: center;">None.</p>

		<ul style="list-style-type: none"> • To consider <u>and approve</u> reports dealing with the management and performance of the providers of internal audit services. • To consider reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale <u>and approve necessary remedial action.</u> • To identify issues from the <u>Annual Improvement Report</u> by the Wales Audit Office. • To receive the Regulatory Programme. • To identify areas for examination by Internal and External Audit. • To be responsible for ensuring effective scrutiny of the Treasury Management Strategy and policies, in accordance with the Treasury Policy Statement and Treasury Management Prudential Indicators. • To maintain an overview of the Council's Constitution in respect of Contract and Finance Procedure Rules. • To review any issue referred to it by the Chief Executive Officer, the Monitoring Officer and the Section 151 Officer. • To monitor Council's <u>Anti-Fraud and Bribery Strategy, Whistleblowing Policy and Anti-Money Laundering Policy.</u> policies on anti-fraud and anti-corruption arrangements. • To <u>review and approve</u> consider the Council's Annual Governance Statement <u>and Code of Corporate Governance.</u> • To assess the Council's compliance with its own and other published standards and controls. • 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 	
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		<p>the audit that need to be brought to the attention of the Council.</p> <ul style="list-style-type: none">• To consider <u>and approve</u> the External Auditor's report in relation to those charged with governance on issues arising from the audit of the accounts.• <u>To review and consider reports from the External Auditor on the Council's performance, financial probity and corporate governance and providing the opportunity for direct discussion with the auditor on these.</u>• <u>To receive reports from the External Regulators as appropriate.</u>• <u>To attend relevant training sessions in accordance with the Members Training programme eg. Treasury management</u>	
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