

AUDIT COMMITTEE TERMS OF REFERENCE

Public Interest / Best Value Reports

Objective

The Audit Committee has requested a deep-dive review of the various public interest and best value reports that have been issued in relation to various local authorities in England.

Scope of work

1. To review a selection of the most recent public interest/best value reports (or qualification reports) issued in respect of the following local authorities from amongst:
 - Thurrock Council
 - Spelthorne Borough Council
 - Cheshire East Council
 - Nottingham City Council
 - Woking Borough Council
 - City of York Council
 - Liverpool City Council
 - Slough Borough Council
 - Cambridgeshire & Peterborough Combined Authority
 - Middlesbrough Council
 - Croydon Council
 - Sandwell MBC
2. To identify the circumstances leading up to these interventions/reports and the issues identified by Commissioners/External Auditors.
3. To identify the main learning points for the Council and identify the processes/procedures which this Council either has in place or which are being put in place to mitigate against the causes of the reports.

Methodology

1-2 closed deep dive sessions with Committee members with a report back to the Audit Committee thereafter.