

Proposals for the consideration of whether Wiltshire Council's Audit Committee should seek to recruit independent co-opted members

For some time now The Chartered Institute of Public Finance and Accountancy (CIPFA) have been advising that local authority Audit Committees should include independent co-opted members. Their latest Guidance Note reinforces that recommendation which is now regarded as best practice and good governance.

In a conversation with CIPFA's Chief Executive - who is a Wiltshire resident - I was 'challenged' to consider this recommendation for Wiltshire.

At the extraordinary meeting of Wiltshire Council's Audit Committee on June 26th it was AGREED that a Task and Finish Group would investigate and consider the matter and make recommendations to the Committee.

The initial membership of the Task and Finish Group is Cllrs Britton, Grant, Dobson - who welcome other members to join.

Matters to be considered

- 1 Should Wiltshire Council's Audit Committee include appropriately-skilled independent co-opted members to provide specialist training and experience input to the committee's work.
- 2 If it is felt this arrangement should be adopted what specialist skills and experience would we seek to recruit?
- 3 How many co-optees would be sought?
- 4 In view of the existing size of the Audit Committee should such co-optees be in addition to the existing membership or would they replace one or more councillor members (bearing in mind the need for the Cllr membership cohort to be politically balanced)?
- 5 Would co-optees be voting members of the committee?

Method of investigation

- 1 Preliminary meeting to confirm Terms of Reference and agree research agenda (could perhaps be done by email).
- 2 Desktop research by Dem. Svcs. to identify most appropriate comparator local authorities.
- 3 Desktop research of these comparators to discover:
 - Title of Audit Committee (eg Audit and Risk; Audit and Governance or other).
 - Number (if any) of independent co-opted members.

- Voting/Non-Voting?

4 Meeting to consider findings and perhaps commission further work by means of a direct approach to the authorities concerned (eg When were co-optees first introduced; what skills were sought from co-optees). Details of payment and conditions of service can be left until/if a paper is prepared for Full Council.

5 Final meeting to consider recommendations (could be merged with 4 above if no further research was decided upon).

Richard Britton

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