

## **Report of the Assistant Director of Resources to the Chair and Members of the North Yorkshire Joint Independent Audit Committee**

**24<sup>th</sup> March 2026**

**Presenting Officer: Michael Porter**

**Status: For agreement**

### **Audit Committee Terms of Reference**

#### **1. Purpose**

- 1.1 As this is the final meeting of the North Yorkshire Joint Independent Audit Committee for 2025/26 this report seeks approval from Members for the Terms of Reference to be adopted by the Committee for its work during 2026/27, the agreed work plan for the Committee for 2026/27 including the timing of the information coming to the Committee and also to set out and agree the timings of the meetings for the forthcoming financial year.

#### **2. Recommendations**

Members are asked to agree:

- 2.1 The Terms of Reference for the Committee as attached at Appendix A, with all proposed changes tracked for Members consideration.
- 2.2 That given the challenges of recruiting additional Members that the quoracy of the meeting is amended in the Terms of Reference to reflect the following:  
  
*No formal decisions will be made at the meeting of the Audit Committee unless **at least half** of the appointed Members of the Committee are present.*
- 2.3 That the Terms of Reference are reviewed and approved annually prior to the start of the new financial year.
- 2.4 The Schedule of Work for 2026/27 as attached at Appendix B.
- 2.5 The Meeting dates for the Committee as set out in 3.3

### **3. Reasons**

- 3.1 Member have agreed to review and annually approve the Terms of Reference for the Committee to ensure they remain relevant and up to date. These are set out at Appendix A for Members comment, input and approval.
- 3.2 There are some significant updates proposed to the terms of reference to better reflect the change in Governance and Authority structure resulting from the transfer of responsibilities to the Mayoral Combined Authority on the 7<sup>th</sup> May 2024, in addition to this it is proposed to change the quoracy of the meeting to aid decision making and administration of the meetings.
- 3.3 If, however, Members feel that they do not adequately cover the remit of the panel then amendments can be made.
- 3.4 To ensure that Members can attend as many meetings as possible, and to ensure that those meetings will have at least the minimum number of Members to enable business to be undertaken, then the meeting dates for 2026/27 are set out below for agreement.
- Thursday 25<sup>th</sup> June 2026 – 10am start
  - Thursday 24<sup>th</sup> September 2026 – 10am start
  - Thursday 17<sup>th</sup> December 2026 – 10am start
  - Thursday 25<sup>th</sup> March 2027 – 10am start
- 3.5 This report also sets out the schedule of work to come to each meeting during 2026/27, aligned with the area of the Terms of Reference covered by the reports, so that Members can see the span of work to be covered and to ensure them that they will be able to cover their full Terms of Reference.

### **4. Implications**

- 4.1 Finance  
There are no financial implications arising from this report.
- 4.2 Diversity & Equal Opportunities  
There are no diversity or equal opportunities implications arising from this report.
- 4.3 Human Rights Act  
There are no Human Rights Act implications arising from this report.
- 4.4 Sustainability  
There are no sustainability issues arising from this report.
- 4.5 Risk  
There are no risk issues arising from this report.

### **5. Conclusion**

- 5.1 This report sets out the Terms of Reference, dates of meetings and schedule of work for the Audit Committee for 2026/27 which has been aligned with the Committee's Terms of Reference.