**1. Background**

1.1 The Audit Committee Regulations 2014 require the following of the Audit Committee:

* The audit committee shall prepare within three months of the expiration of each calendar year of operation a report detailing its considerations and findings for the year just expired in relation to all matters within its authority, duties and functions, and a review of its performance in accordance with Regulation 13 and any issues impairing that performance.
* The Audit Committee shall operate in accordance with a written charter that shall be adopted by the local authority and it should be reviewed annually by the audit committee and the local authority.
* The Audit Committee shall prepare an annual work programme

1.2 The purpose of this cover report is to outline the documents being shared with the Council and the changes that have been made from previous years.

**2. Detail**

2.1 *The Annual Report of the Audit Committee*

The report outlines the activity of the Committee during 2020 and was approved by the Audit Committee at its meeting on 17 February 2021.

2.2 *The Audit Committee Charter*

The Charter outlines the roles and responsibilities and authority of the Audit Committee.

Paragraph 2.6 has been inserted to reflect the Audit Committees role regarding Protected Disclosures.

Section 7, ‘Conflict of Interests’, has been updated arising from the findings of the Committee self-evaluation reported at the Audit Committee meeting in October 2020.

Section 8, ‘Review of Performance and Effectiveness’, has also been amended to reflect the agreed actions taken regarding an annual meeting between the Chair of the Committee and the Chief Executive to discuss and appraise the performance of the Audit Committee.

The Charter was approved by the Audit Committee at its meeting on 17 February 2021.

2.3 *The Audit Committee Work Programme*

In line with 2.2 above, an additional element has been added at point 6 regarding ‘Protected Disclosures’.

**3. Decision**

3.1 Council is asked to note that the Audit Committee has fulfilled its duties with respect to the presentation of the following documents:

* The Annual report of the audit committee
* The Audit Committee Charter
* The Audit Committee Annual Work Programme