



Borough of Telford and Wrekin

Audit Committee

Wednesday 27 May 2026

Audit Committee Terms of Reference

Cabinet Member:	Cllr Zona Hannington - Cabinet Member: Finance, Governance & Customer Services
Lead Director:	Anthea Lowe - Director: Policy & Governance
Service Area:	Policy & Governance
Report Author:	Rob Montgomery - Head of Governance, Audit & Procurement
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Wards Affected:	All Wards
Key Decision:	Not Key Decision
Forward Plan:	Not Applicable
Report considered by:	Senior Management Team – 12 May 2026 Audit Committee – 27 May 2026

1.0 Recommendations for decision/noting:

The Committee is asked to:-

- 1.1 Note and recommend the terms of reference attached as Appendix 1 be adopted.

2.0 Purpose of Report

- 2.1 The purpose of this report is to provide members with the Audit Committee terms of reference for 2026/27 and seek their approval to adopt the terms of reference.

3.0 Background

- 3.1 There is a requirement in the Constitution for all Committees to annually review their terms of reference at their first meeting following Annual Council.

Review of Audit Committee Terms of Reference

- 3.2 The Audit Committee terms of reference reflect the requirements of the Council under the Local Audit & Accountability Act 2014 in respect to the appointment of External Auditors.

4.0 Summary of main proposals

- 4.1 It is proposed that the Audit Committee recommend the adoption of the terms of reference.

5.0 Alternative Options

- 5.1 There are no alternative options relating to this report as the Audit Committee is required to have agreed terms of reference.

6.0 Key Risks

- 6.1 The risks and opportunities in respect to this report will be appropriately identified and managed.

7.0 Council Priorities

- 7.1 The report supports the Council's values that are embedded in the delivery of all of the Council's priorities.

8.0 Financial Implications

- 8.1 Good governance processes support value for money in ensuring economy, efficient and effectiveness in the Council's decision making and processes.

9.0 Legal and HR Implications

- 9.1 The requirement for Terms of Reference for Council Committees is set out within the Council's Constitution. The Constitution also requires terms of reference to be reviewed on an annual basis.

10.0 Ward Implications

- 10.1 The work of the Audit Committee encompasses all the Council's activities across the Borough and therefore it operates within all Council Wards detailed in the Parish Charter.

11.0 Health, Social and Economic Implications

- 11.1 There are no health, social or economic implications directly arising from this report.

12.0 Equality and Diversity Implications

- 12.1 Transparency supports equalities and demonstrates the Council's commitment to

be open and fair.

13.0 Climate Change, Biodiversity and Environmental Implications

13.1 There are no direct climate change and environmental implications arising from this report.

14.0 Background Papers

- 1 Global Internal Audit Standards – UK Public Sector
- 2 CIPFA Application Note

15.0 Appendices

- A Audit Committee Terms of Reference

16.0 Report Sign Off

Signed off by	Date sent	Date signed off	Initials
Legal	06/05/2026	13/05/2026	EH
Finance	05/06/2026	07/05/2026	KP