



# **INDEPENDENT PERSON (AUDIT)**

## **RECRUITMENT PACK**

**April 2025**

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# **ROTHER DISTRICT COUNCIL**

## **APPOINTMENT OF AN INDEPENDENT PERSON**

1. Rother District Council is looking to appoint an Independent Person, to support the work of the Council's Audit Committee which is a key component of corporate governance. This Committee is a key source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial performance.
2. Although not a legal requirement, the appointment of independent co-opted members is considered good practice. Independent members with appropriate skills and experience supplement those of the elected Members and improve the effectiveness of an Audit Committee.
3. The Independent Person will be a non-elected member of the public ideally with some experience in the area of audit, will be a non-voting Member of the Committee and will be there in an advisory/consultative manner. The individual must live or work in the District.
4. A suitably qualified and experienced Independent Person serving on the Audit Committee will bring specialist knowledge and insight to the workings and deliberations of the Committee which, when partnered with elected Members' knowledge of working practices and procedures, ensures:
  - an effective independent assurance of the adequacy of the risk management framework;
  - independent review of the Council's financial and non-financial performance;
  - independent challenge to and assurance over the Council's internal control framework and wider governance processes; and
  - oversight of the financial reporting process.
5. The Independent Person will be expected to attend every meeting of the Audit Committee as far as possible, which currently meets five times per year, with additional ad hoc meetings if required. There may also be a requirement to have discussions with the relevant officers outside of the formal meetings.
6. The initial term of office will be two years, with the option of extending this for up to a further two years (or until the Council is merged through Local Government Reorganisation). An annual allowance of £983 per annum is payable to cover all expenses, including travel to meetings.
7. Rother District Council reserves the right to remove an Independent Person from his/her post if their independence is in anyway compromised, if they are unable to meet the expectations of the role and/or they bring the reputation of the Council into disrepute.

## Allowance and Expenses

The Independent Person will receive an annual allowance of £983 per annum.

## Application

We are asking applicants to submit an up to date CV and a supporting statement.

The supporting statement should be no longer than 2 sides of A4 and should outline how the applicant meets the skills and competencies of the role, including those outlined within the attached Person Specification.

Applicants must have no personal, legal or contractual relationship with Rother District Council (including employees or Elected Members or former staff), or any other relationship / activity which might represent a conflict of interest. Applicants who are unclear if they are eligible to apply should contact Charlotte Spendley, Head of Finance at [charlotte.spendley@rother.gov.uk](mailto:charlotte.spendley@rother.gov.uk) to discuss the nature of their relationship. All applicants will be asked to confirm that they do not have a relationship with affects their ability to fulfil this role.

Applications should be received by no later than **9am on Monday 12 May 2025** and be sent by email to:

[Charlotte.spendley@rother.gov.uk](mailto:Charlotte.spendley@rother.gov.uk)  
Charlotte Spendley, Head of Finance

## Selection

Short listing for interview will be based upon an assessment of how applicants meet the criteria in the 'person specification' document (enclosed) that are evaluated on the basis of their relevant experience outlined within their CV and suitability for the role based on their supporting statement.

It is suggested therefore, that you include information on how you consider you meet the criteria.

Selection will be through interview conducted by an Interview Panel comprising the Chairman and Vice Chairman of the Audit Committee and the Council's Deputy Chief Executive (Section 151 Officer) and Head of Finance (Deputy Section 151 Officer), and the decision to appoint following recommendation by the Interview Panel will be made by the Council at its full Council meeting on 14 July 2025.

Interviews are anticipated to take place on 21 or 22 May, but are subject to change and candidates are encouraged to notify us of any dates they would be unavailable during w/c 19 May and w/c 26 May when they submit their application (within their covering email), and also advise if they have any particular requirements regarding access should they be called for interview.

# ROLE DESCRIPTION

**Responsible to:** Audit Committee



## **Role Description for Audit Independent Person**

1. To engage fully in collective consideration of all audit matters before the Audit Committee, taking into account a full range of relevant factors, including legislation and supporting regulation (e.g. the Accounts and Audit Regulations 2015), professional guidance (e.g. that issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) or the Chartered Institute of Internal Auditors (IIA)), and the advice of the Council's Section 151 officer.
2. To participate fully in the discharge of all audit functions, as set out in the Audit Committee's terms of reference and the constitution.
3. To promote the concept of proportionate, effective risk management and internal control throughout the organisation; and to champion the work of Internal Audit, External Audit and Risk Management.
4. To participate in periodic review of the overall effectiveness of the Audit Committee with regards to audit matters, and of its terms of reference.

## **Audit Independent Person– Skills and Competencies**

1. Demonstrates up to date knowledge, skill and a depth of experience in the fields of audit, accounting, risk management and performance management.
2. Operates consistently and without bias.
3. Is an effective role model; supports appropriate behaviours and challenges opinions and advice where appropriate, separating major issues from minor ones.
4. Contributes proactive, proportionate and independent thought, and also collaboration with officers to temper the opinions of Committee Members.
5. Works sensitively with people inside and outside Committee.
6. Listens to and balances advice.

# **ROTHER DISTRICT COUNCIL** **PERSON SPECIFICATION** **INDEPENDENT PERSON (AUDIT)**



<b>Experience</b>	Knowledge / experience in matters of an audit nature.	Essential
	Knowledge / experience of risk management, performance management and financial governance.	Essential
	Working to high behavioural standards, demonstrating honesty, probity and the highest level of integrity in conduct.	Essential
	Experience gained working in a large, or public sector, organisation.	Desirable
	Serving on a committee.	Desirable
<b>Skills</b>	Ability to weigh / sort complex evidence and reach rational conclusions, incorporating appropriate advice.	Essential
	Ability to be objective, independent and impartial.	Essential
	Ability to work in a group.	Essential
	Ability to make reasoned decisions.	Essential
	Strong strategic awareness and ability to identify emerging external factors that may impact on strategy, implementation of plans, or reputation with key stakeholders.	Essential
	A good communicator with excellent interpersonal skills, able to both empower and challenge supportively.	Essential
<b>Knowledge</b>	Knowledge of the locality of Rother, and knowledge of its communities.	Desirable
	Knowledge of the Council's strategic priorities and objectives, as set out in the Council Plan.	Desirable
	Understanding of the complexity of issues surrounding audit and risk management in local government.	Desirable
	Understanding of committee procedures.	Desirable
<b>Other</b>	Must live or work in the Rother District Council area.	Essential
	Must not be a serving local government officer or Councillor.	Essential
	Must have no personal, legal or contractual relationship with Rother District Council (including employees or Members or former staff), or any other relationship / activity which might represent a conflict of interest.	Essential
	Able and willing to devote the necessary time to the role.	Essential

# Audit and Standards Committee

**Membership:** Eight Members of the Council (excluding Members of the Executive) plus one non-voting Audit Independent Person.

## Audit Functions

### Functions and Delegations

#### Statement of Purpose

When carrying out the Audit functions and delegations, the purpose of the Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process.

#### **Audit Activity**

- 1) To consider the Audit Manager's annual audit report and opinion, and a summary of internal audit activity.
- 2) To approve the internal audit strategy, plan and monitor performance.
- 3) To consider summaries of internal audit reports setting out the main audit findings and level assurance given to each area reviewed.
- 4) To consider reports from internal audit on agreed recommendations not implemented and consider their impact on the overall control environment.
- 5) To ensure there is an effective working relationship between external audit and internal audit.
- 6) To consider the External Auditor's annual planning letter and comment on the scope and depth of external audit work and ensure it gives value for money.
- 7) To consider the External Auditor's annual governance report regarding issues affecting the control environment and governance reporting.
- 8) To consider the Council's audit risk assessment response to the External Auditor.
- 9) To consider specific reports as agreed with the External Auditor.
- 10) To consider the governance arrangements for the management and monitoring of the Council's significant partnerships and wholly or partly owned council commercial entities.
- 11) To consider and recommend to Council the appointment of one Audit independent person

## **Regulatory Framework**

- 1) To maintain an overview of the procurement procedure rules, financial procedure rules and codes of conduct and behaviour (other than the Code of Conduct for Members).
- 2) To review any issue referred to it by the Chief Executive, or any council body.
- 3) To monitor the effective development and operation of risk management and corporate governance in the Council.
- 4) To monitor council policies on 'Raising Concerns at Work' and the anti-fraud and corruption strategy and the Council's complaints process.
- 5) To oversee the production of the Council's Annual Governance Statement and to recommend its adoption.
- 6) To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- 7) To consider the Council's compliance with its own and other published standards and controls.
- 8) To ensure effective scrutiny of the treasury management strategy and policies.
- 9) To monitor and review the operation of the Constitution to ensure that the aims and principles of the Constitution are given full effect.
- 10) To consider and recommend to Council and proposed changes to the Constitution.

## **Accounts**

- 1) To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council. To agree the signing of the accounts following the review.
- 2) Approving the Authority's statement of accounts, income and expenditure and balance sheet or records of receipts and payments (as the case may be). (The Accounts and Audit Regulations).
- 3) To consider the External Auditor's annual audit report on issues arising from the audit of the accounts.



