



## Local Audit Liaison Committee

### Terms of Reference

#### A. Purpose

1. The Ministry of Housing, Communities and Local Government (MHCLG), now the Department for Levelling Up, Housing and Communities (DLUHC), has convened the Local Audit Liaison Committee comprising sector expertise to ensure a joined-up response to challenges and emerging priorities across local audit.
2. MHCLG now DLUHC, chairing will be a transitional arrangement while ARGA (Auditing, Reporting and Governance Authority) is being formally established. These terms of reference relate to the Liaison Committee during the transitional arrangements and will be reviewed once ARGA takes on responsibility for chairing the Committee.

#### B. Aims and Objectives

3. The overall aim of the Committee is to act as a forum for key partners in the local audit system to ensure a joined-up response to challenges and emerging priorities across local audit.
4. Committee members will be expected to represent their organisations by providing feedback on thematic elements related to the local audit system and tracking progress of actions identified at Committee. Specifically, the Committee will be able to:
  - ensure coordination across different parties and
  - identify and act on risks and issues as they emerge.
5. The success of the Committee will be determined by the extent to which it achieves these objectives. The Committee will work to an agreed forward look that will be reviewed on a regular basis. The Committee's discussions and recommendations will operate in a transparent manner, with the minutes of meetings published.

#### C. Membership

6. The Committee will include the following members from the following organisations:

- MHCLG (now DLUHC) (Chair)
- National Audit Office (Comptroller and Auditor General)
- PSAA
- NHS England and NHS Improvement
- FRC
- CIPFA
- ICAEW
- DHSC
- BEIS
- HMT
- LGA
- Home Office
- DEFRA

7. The Committee reserves the right to co-opt additional members or invite representatives from other government departments or the sector to attend as they see appropriate. Committee members may excuse themselves on a particular item, if they feel a conflict of interest has arisen.

#### **D. Ways of working**

8. MHCLG (now DLUHC) will convene the first set of Committees during the transition period and set the agenda in consultation with Committee members, and commission papers where required pertaining to the agenda. MHCLG (now DLUHC) will consider the advice and recommendations from the Committee, which will inform decisions to be made on development of the ongoing policy response to the Redmond Review.
9. Attendees should have the authority to be able to commit their organisations where co-ordinated or joint action is appropriate. Where actions are agreed by the Committee, it is expected that Committee members will work collectively to implement them.

#### **E. Accountability**

10. The Committee's advice will be reported to the Accounting Officer / Permanent Secretary, the Secretary of State and the Minister for Local Government. The Committee minutes will be published.

#### **F. Schedule of meetings**

11. The intention is that Committee will meet four times a year, although this will be reviewed and made more frequent depending on necessity.
12. MHCLG (now DLUHC) will provide secretariat support to the Committee. They will share information, resources and will provide briefing to the chair and members ahead of meetings.