



Meetings

The Committees usually meet formally five times in each financial year (April, twice in July (one meeting devoted to consideration of the annual accounts), October and January). The Committees also hold an annual informal meeting to review their effectiveness (usually in November).

Meetings of the MEAC are held concurrently with meetings of the AEAC.

What powers do the Audit Committees have?

The Audit Committees are advisory rather than executive bodies. They undertake work and provide advice as delegated by the House of Commons Commission and Members Estimate Committee, as well as reporting annually.

How can I find out what happened at Audit Committee meetings?

The minutes of Audit Committee meetings are agreed by the Committees at the following meeting and then published on the Committees' websites.

How can I find out more?

Send an e-mail to:

Neil Jarvis (Committee Assistant)
jarvisn@parliament.uk or

Lloyd Owen (Committee Secretary)
owenl@parliament.uk

Telephone:

020 7219 3759

Write to:

Secretary to the House of Commons Audit Committees,
Office of the Chief Executive,
Room 21D Principal Floor,
House of Commons,
London SW1A 0AA

Visit the Committees' webpages at:

<http://www.parliament.uk/business/committees/committees-a-z/other-committees/members-estimate-audit/>

<http://www.parliament.uk/business/committees/committees-a-z/other-committees/administration-estimate-audit/>

PARLIAMENT 2015

THE HOUSE
OF COMMONS
AUDIT
COMMITTEES

The House of Commons Audit Committees

The House of Commons has two Audit Committees, one for each of its Estimates: the Administration Estimate Audit Committee (AEAC) and the Members Estimate Audit Committee (MEAC).

This leaflet is intended to provide some basic information about the role and activities of the Committees.

Please contact the secretariat if you would like further information (contact details overleaf).

Background: the Estimates

The activities of the House of Commons are funded under two public spending budgets or “Estimates”. Estimates provide the legal authority from Parliament for the House to finance its activities in each financial year.

The House of Commons Administration Estimate covers the staff of the House and its running costs (the “House of Commons Service”). The Members Estimate covers certain expenditure relating to Members. Much of the expenditure previously authorised under the Members Estimate, including Members’ pay and allowances, was transferred to the Independent Parliamentary Standards Authority from the start of the 2010 Parliament.

Role and history of the Committees

The AEAC is a sub-committee of the House of Commons Commission, which is the overall supervisory body of the House of Commons Administration. The Commission was established by the House of Commons (Administration) Act 1978.

The Commission’s responsibilities include preparing and laying before the House the Administration Estimate for the House of Commons Service. In May 2000 it created the AEAC, to advise it on matters relating to audit of the Administration Estimate.

The MEAC is a sub-committee of the Members Estimate Committee (MEC), which has the same membership as the House of Commons Commission and is responsible for considering matters relating to expenditure on Members. In June 2004 the MEC established the MEAC to advise it on matters relating to audit of the Members Estimate.

What do the Audit Committees do?

The AEAC, on behalf of the Commission, and the MEAC, on behalf of the MEC, support the Accounting Officer (the Clerk of the House) in discharging his responsibilities under the relevant estimate, particularly with regard to the maintenance of an effective system of internal control. The Committees give assurance to the Accounting Officer on:

- the effectiveness of the system of governance, risk management and internal control (referred to collectively as “the system of internal control”)
- the integrity of the Resource Accounts;
- the work of the internal audit service;
- the external work by the external auditor;
- other matters as may be referred to it by either the Accounting Officer or the Commission/MEC.

Full terms of reference for the Committees can be found on their websites (links overleaf).

Membership

The AEAC and MEAC have the same membership. Including the Chairman, there are six Committee members: three Members of Parliament and three independent external members.

The Chair and members of the Audit Committees are appointed by the Commission and the MEC. The appointment of the three external members, two of whom are also external members of the House of Commons Commission, follows a process of open recruitment and is for a term of three years. Since July 2010, the Committees have been chaired by one of the external members.

The current membership of the Committee is:

Dame Janet Gaymer (external member, Chair)

Sir Paul Beresford MP

Rt Hon Tom Brake MP

Rt Hon Mr Nicholas Brown MP

Barbara Scott (external member)

Stephen Brooker (external member)

In addition to the six Committee Members a number of people regularly attend the Audit Committee meetings. These include the Clerk of the House, the Finance Director, the Head of Internal Audit and representatives of the National Audit Office, the House’s external auditors..