

Audit & Governance Committee Self-Assessment

Good practice for audit committees (CIPFA guidance)

Good Practice Questions		Yes/No/Partly
Audit Committee purpose & governance		
1.	Does the authority have a dedicated audit committee?	Yes
2.	Does the audit committee report directly to full council?	Yes
3.	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	Yes
4.	Is the role and purpose of the audit committee understood and accepted across the authority?	Partly – a Governance e-learning training package has been developed and will be rolled to staff and members
5.	Does the audit committee provide support to the authority in meeting the requirements of good governance?	Yes
6.	Are the arrangements to hold the committee to account for its performance operating satisfactory?	Yes
Functions of the committee		
7.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement? <ul style="list-style-type: none"> - Good governance - assurance framework, including partnerships and collaboration arrangements - internal audit - external audit - financial reporting - risk management - value for money or best value - counter fraud & corruption - supporting the ethical framework 	Yes
8.	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Yes
9.	Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them? <ul style="list-style-type: none"> - Considering governance, risk & control matters at the request of other committees or statutory officers. 	Yes

	<ul style="list-style-type: none"> - Working with local standards & ethics committees to support ethical values. - Reviewing and monitoring treasury management arrangements in accordance with the Treasury Management in the Public Services: Code of Practice & Cross-Sectoral Guidance Notes (CIPFA 2017) - Providing oversight of other public reports, such as the annual report. 	
10	Where coverage of core areas has been found to be limited, are plans in to address this?	Yes
11	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	Yes
Membership and support		
12	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> - Separation from the executive - An appropriate mix of knowledge and skills among the membership - A size of committee that is not unwieldy - Consideration has been given to the inclusion of at least one independent member 	<p>Partly – training from the external auditors at the first meeting.</p> <p>Independent member – review to be completed to see if required</p>
13	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council?	N/A
14	Does the chair of the committee have appropriate knowledge and skills?	Yes
15	Are arrangements in place to support the committee with briefings and training?	Yes
16	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	Skills and knowledge framework to be circulated to new committee with feedback due to the Committee meeting in June
17	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the Chief Finance Officer?	Yes – private meetings with the internal and external auditors to be scheduled before/after committee meetings
18	Is adequate secretariat and administrative support to the	Yes

committee provided?

Effectiveness of the committee

19	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	Yes
20	Are meetings effective with a good level of discussion and engagement from all the members?	Yes
21	Does the committee engage with a wider range of leaders and managers, including discussion of audit findings, risk and action plans with the responsible officers?	Yes – agreed that going forward, will call in relevant officers/managers if it is felt necessary
22	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	Yes
23	Has the committee evaluated whether and how it is adding value to the organisation?	Yes
24	Does the committee have an action plan to improve any areas of weakness?	Yes
25	Does the committee publish an annual report for its performance and explain its work?	Yes – but there is no guidance available. Going forward, the report needs to contain more information and need to use the terms of reference of the committee to produce the report fully