Audit and Governance Committee Self-Assessment of Compliance with Good Practice

Good Practice Questions	Yes	Partly No Comments / Actions
Audit committee purpose and gover		· · · · · · · · · · · · · · · · · · ·
1 Does the Authority have a	Υ	At least 7 members with membership
dedicated audit committee?		aligned with the political balance of the
		Council. Option to co-opt up to 2
		independents (see also 12).
2 Does the audit committee report	Υ	Committee produces an Annual Report
directly to Full Council?		and reports to Full Council via the Chair
		with the ability to raise any concerns.
		There is also a right of access to the
		Leadership Team.
3 Do the terms of reference clearly	Y	Current terms of reference accords with
set out the purpose of the committee		CIPFA guidance.
in accordance with CIPFA's Position		
Statement?	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
4 Is the role and purpose of the audit	Υ	Set out in the Constitution – role and
committee understood and accepted		purpose understood by Members,
across the Authority?		Leadership, Assistant Directors and reporting officers. Members Audit &
		Governance Committee Training for all
		members held on 28 September 2021.
		members field on 20 deptember 2021.
5 Does the audit committee provide	Υ	Through coverage of all the
support to the Authority in meeting		areas set out in the Terms of
the requirements of good		Reference.
governance?		
6 Are the arrangements to hold the	Υ	Arrangements in place via Committee
committee to account for its		production of Annual Report to Full
performance operating satisfactorily?		Council.
Functions of the committee		
7 Do the committee's terms of		
reference explicitly address all the		
core areas identified in CIPFA's		
Position Statement?		
good governance	Υ	The terms of reference includes the ability
		to monitor the effective development and
		operation of the corporate governance
		framework in the Council and to
		recommend to the Cabinet or the Council,
		as appropriate, the actions necessary to
		ensure compliance with best practice.
assurance framework,	Y	The assurance framework forms part of the
including partnerships and		annual Internal Audit opinion and includes
collaboration arrangements		consideration of all assurances sourced
■ internal audit	Υ	from external/ independent sources. Detailed provision in the terms of reference
internal auditexternal audit	Y	for oversight of internal, external audit and
financial reporting	Y	financial reporting (accounts).
risk management	Y	The terms of reference includes the ability
= Hak manayement	'	to monitor the effectiveness of the
	1	authority's risk management
		arrangements, including the actions taken
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value for money or best value value for money or best value valu		1	T	
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consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement). 13 Have independent members appointed to the committee been recruited in an open and transparent way and approved by the Full council or as appropriate for the organisation?	N/A	P	Agreed at Audit & Governance Committee meeting 23 July 2020 to progress. Due to Covid-19 and previous post holder leaving Council this is held in abeyance. See Committee report 10 February 2022. See 12 above.
14 Does the chair of the committee have appropriate knowledge and skills?	Y		Chair has a background and experience which supports his role on the Committee and has undertaken Member training.
15 Are arrangements in place to support the committee with briefings and training?	Y		Members Audit & Governance Committee Training for all members held in September 2021 included a comprehensive overview of all aspects of the remit. Members were asked to complete a knowledge and skills' self- assessment prior to the Committee and these have been reissued as part of meeting arrangements 10 February 2022, once completed Audit Manager to review identified potential areas to focus training. Potential areas for training; 1. Governance 2. Role of External Auditor 3. Transparency 4. Internal Audit In addition a focus on clearer communications, balancing practicality v theory and a focus on improvement were identified as areas for potential further development which arose from Member training in September 2021. Proposed Action: The Committee is asked to complete individual self- assessments and forward onto Audit Manager to enable focussing of training
16 Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be		P	during 2022/2023. See 15 above.
satisfactory? 17 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	Y		Good relationships are in place.
18 Is adequate secretariat and administrative support to the committee provided?	Y		Democratic Services provide support.

19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		P	No formal feedback on performance, however, the Committee does get feedback from external audit.
20 Are meetings effective with a good level of discussion and engagement from all the members?	Y		Meetings have a good level of discussion and engagement from all members.
21 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	Y		Senior managers have attended recent Audit Committee meetings to present updates for Members and to be challenged on specific areas of interest or concern. This practice will continue as appropriate.
22 Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	Y		Agreed actions and recommendations are followed up at subsequent meetings.
23 Has the committee evaluated whether and how it is adding value to the organisation?	Y		As part of the annual report and this self-assessment process.
24 Does the committee have an action plan to improve any areas of weakness?	Y		Actions have been detailed as part of the annual self-assessment process.
25 Does the committee publish an annual report to account for its performance and explain its work?	Y		The Chair's Annual Report is presented to Full Council.