

## Audit &amp; Governance Committee Self Assessment 2013/14

<p><b>Terms of Reference</b> Have the Committee's terms of reference been approved by the full Council and do they follow the CIPFA model.</p>	
<p><b>Internal Audit Process</b> Does the Committee approve the strategic audit approach and the annual programme</p> <p>Is the work of Internal Audit reviewed regularly</p> <p>Are summaries of quality questionnaires from managers reviewed</p> <p>Is the annual report from the Head of Internal Audit presented to the Committee</p> <p>Does the Committee ensure that officers are acting on and monitoring action taken to implement recommendations</p>	
<p><b>External Audit Process</b></p> <p>Are reports on the work of External Audit and other inspection agencies presented to the Committee</p> <p>Does the Committee input into the external audit programme</p>	

<p><b>Regulatory Framework</b></p> <p>Does the Committee take a role in overseeing</p> <ul style="list-style-type: none"> <li>• Risk management strategies</li> <li>• Annual Governance Statement</li> <li>• Anti-fraud arrangements</li> <li>• Confidential reporting policy</li> <li>• Financial regulations</li> <li>• Constitution</li> <li>• Complaints handling/ombudsman's report</li> </ul>	
<p><b>Accounts</b></p> <p>Does the Committee take a role in overseeing the annual statement of accounts</p>	
<p><b>Membership</b></p> <p>Has the membership of the Committee been formally agreed and a forum set</p> <p>Is the chair free from executive or scrutiny functions</p> <p>Are members sufficiently independent of the other key committees of the council</p> <p>Have all members' skills and experiences been assessed and training given for identifying gaps</p>	

<p>Can the Committee access other committees as necessary</p>	
<p><b>Meetings</b></p> <p>Does the Committee meet regularly</p> <p>Are separate, private meetings held with the external auditor and internal auditor</p> <p>Are meetings free and open without political influence being displayed</p> <p>Are decisions reached promptly</p> <p>Are agenda papers circulated in advance of meetings to allow adequate preparation by members</p> <p>Does the Committee have the benefit of attendance of appropriate officers at its meetings</p> <p>Can special meetings be organised to allow a quick response to emergencies</p> <p>Does External Audit regularly attend meetings and update members on their progress/external audit issues</p>	
<p><b>Training</b></p> <p>Is induction training provided to members</p> <p>Is more advanced training available as required</p> <p>Is the Committee made of members with a different mix of skills and experience</p>	

<p><b>Administration</b></p> <p>Does the authority's s151 officer or deputy attend meetings</p> <p>Are key officers available to support the Committee</p> <p>Do reports to the Committee communicate relevant information at the right frequency and in a format that is effective</p>	