

**SELF-ASSESSMENT CHECKLIST 2014/15– MEASURING THE EFFECTIVENESS OF THE AUDIT COMMITTEE**

| Ref.       | Issue   | Yes | No | N/A | Comment   | Evidence Ref |
|------------|---|-----|----|-----|---|--------------|
| <b>1.0</b> | <b>Terms of Reference</b>   |     |    |     |   |              |
| 1.1        | Have the Committee's terms of reference been approved by full Council?  | ✓   |    |     | Yes, these were approved as part of the Constitution by Full council.   | <b>1</b>     |
| 1.2        | Do the terms of reference follow the CIPFA model?   | ✓   |    |     |   | <b>1,16</b>  |
| <b>2.0</b> | <b>Internal Audit Process</b>   |     |    |     |   |              |
| 2.1        | Does the Committee approve the strategic audit approach and the annual programme?                               | ✓   |    |     | The audit charter and audit plan are reported annually to the Committee.  | <b>2,3</b>   |
| 2.2        | Is the work of internal audit reviewed regularly?   | ✓   |    |     | Regular progress reports are presented to the Committee.  | <b>4</b>     |
| 2.3        | Are summaries of quality questionnaires from managers reviewed?   | ✓   |    |     | This is included in the annual report. Satisfaction scores are also one of the PI's for the services and again these are reported quarterly.  | <b>5</b>     |
| 2.4        | Is the annual report, from the Head of Audit, presented to the Committee?                                       | ✓   |    |     |   | <b>6</b>     |
| <b>3.0</b> | <b>External Audit Process</b>   |     |    |     |   |              |
| 3.1        | Are reports on the work of external audit and other inspection agencies presented to the Committee?             | ✓   |    |     | All external audit reports are presented to committee   | <b>7</b>     |
| 3.2        | Does the Committee input into the external audit programme?   | ✓   |    |     | The Committee does receive and provide feedback on the external audit plan. In addition the Committee does have a right to request that External Auditors undertake a specific piece of work if they have concerns over a specific issue. |              |
| 3.3        | Does the Committee ensure that officers are acting on and monitoring action taken to implement recommendations? | ✓   |    |     | The Committee can request that Officers are in attendance at meeting to respond to any queries or concerns that they may have. Quarterly Reports regarding outstanding fundamental recommendations are presented to Committee.            | <b>8</b>     |

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|------------|---|------------------|----|-----|---|-----------------------|
| 3.4        | Does the Committee take a role in overseeing: <ul style="list-style-type: none"> <li>• Risk Management Strategies</li> <li>• Internal Control Statements</li> <li>• Anti-Fraud Arrangements</li> <li>• Whistle-Blowing Strategies?</li> </ul> | ✓<br>✓<br>✓<br>✓ |    |     | All of these are reported to the Audit & Risk Committee.  | <b>9</b><br><b>10</b> |
| <b>4.0</b> | <b>Membership</b>   |                  |    |     |   |                       |
| 4.1        | Has the membership of the Committee been formally agreed and a quorum set?  | ✓                |    |     | See constitution.   | <b>11</b>             |
| 4.2        | Is the Chair free of executive or scrutiny functions?   | ✓                |    |     | Chair is free of Executive functions.   | <b>12</b>             |
| 4.3        | Are members sufficiently independent of the other key Committees of the Council?  | ✓                |    |     | Some members sit on a Scrutiny Panel, however, a review of this, does not seem to affect the workings of the Committee.   |                       |
| 4.4        | Have all members' skills and experiences been assessed and training given for identified gaps?  | ✓                |    |     | A formal assessment of training requirements is undertaken by Member Services. As part of the Member Development Charter, all members will have their own Personal Development Plan. In addition specific training has been given to Members on the Annual Statement of Accounts, and the role of the Audit & Risk Committee. | <b>13,14</b>          |
| 4.5        | Can the Committee access other Committees as necessary?   | ✓                |    |     |   |                       |
| <b>5.0</b> | <b>Meetings</b>   |                  |    |     |   |                       |
| 5.1        | Does the Committee meet regularly?  | ✓                |    |     | Yes the Committee meets 5 times per year.   | <b>15</b>             |
| 5.2        | Are separate, private meetings held with the external auditor and the internal auditor?   | ✓                |    |     | The Chair, Vice Chair receive monthly reports from the Audit Manager in respect of assurance statements and outstanding audit recommendations, meetings are held as and when required. Pre meetings with the Chair and Vice Chair prior to the agendas being sent out for the committee meetings.                             |                       |

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| 5.3        | Are meetings free and open without political influences being displayed?                      | ✓   |    |     | All meetings are held in public unless there is a good reason for Confidentiality. All Members are aware of the need to declare any interests.  |              |
| 5.4        | Are decisions reached promptly?   | ✓   |    |     |   |              |
| 5.5        | Are agenda papers circulated in advance of meetings to allow adequate preparation by members? | ✓   |    |     | Papers are circulated 2 weeks in advance of the meeting.  | 4            |
| 5.6        | Does the Committee have the benefit of attendance of appropriate officers at its meetings?    | ✓   |    |     | All meetings of the committee are attended by the Executive Director (Resources & Support Services), as Section 151 Officer, the Audit Manager and a representative from the Councils External Auditors, Grant Thornton. In addition the Head of Business Improvement, Central Services & Partnerships attends in relation to Risk Management Reports and the Head of Environmental Services in respect of Corporate Health & Safety Reports. |              |
| <b>6.0</b> | <b>Training</b>   |     |    |     |   |              |
| 6.1        | Is induction training provided to members?  | ✓   |    |     | All new members receive induction training. In addition as part of Member charter Status each member will have their own person specification/job description   | 13           |
| 6.2        | Is more advanced training available as required?  | ✓   |    |     | Specific training in relation to the Scrutiny of the Accounts, the role of the audit committee and risk management is provided annually for Members of the Audit & Risk Committee.  | 14           |
| <b>7.0</b> | <b>Administration</b>   |     |    |     |   |              |
| 7.1        | Does the authority's S151 officer or deputy attend all meetings?                              | ✓   |    |     | The Executive Director (Resources and Support Services) as the Councils Section 151 Officer attends all the meetings of the Audit & Risk committee  |              |

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|------|--|-----|----|-----|---------|--------------|
| 7.2  | Are the key officers available to support the Committee? | ✓   |    |     |         |              |