

BLACKBURN WITH DARWEN BOROUGH COUNCIL AUDIT COMMITTEE
SELF-ASSESSMENT CHECKLIST

No.	ISSUE	YES	NO	N/A	COMMENT	SOURCE
	Terms of reference					
1	Have the Committee's terms of reference been approved by the Full Council?	√			The Committee's terms of reference are agreed as part of the review of the Constitution. The Constitution was updated in June 2010.	-
2	Do the terms of reference follow the CIPFA model?	√			The terms of reference are in line with the CIPFA model. 3/3 members considered that the terms of reference were clear. 1 /3 members felt needed measures to assess impact of Audit Committee.	2,21,22
	Internal Audit Processes					
3	Does the Committee approve the strategic audit approach and the annual audit programme?	√			The Audit Committee receives and approves the Audit & Audit Strategy and Annual Plan each year. 3/3 members understand how assurance is gained.	12
4	Is the work of internal audit regularly reviewed?		√		The Audit Committee receives a Progress & Outcomes report at each of its meeting for review. Audit & Assurance is also subject to periodic review by external audit the most recent being undertaken in May 2010. The new Accounts & Audit Regulations 2011 requires that an annual review be undertaken to assess the effectiveness of internal audit. Will need to consider how this can be best achieved.	12

5	Are summaries of quality questionnaires from managers reviewed?		√		An annual analysis of customer feedback survey forms will be provided to the Audit Committee in 2011/12.	-
6	Is the annual audit report, from the Head of Audit, presented to the Committee?	√			The Head of Audit & Assurance presents an annual Internal Audit Opinion Report to the Audit Committee.	12
	External Audit Processes					
7	Are reports of the work of external audit and other inspection agencies presented to the Audit Committee?	√			Progress reports on the work of external audit received at every Audit Committee. Other inspection agency reports are reported to Board and the appropriate scrutiny committee. 2/3 members satisfied with quality of interaction with external audit. 1/3 felt less than satisfied	13
8	Does the Committee input into the external audit programme?	√			External audit will present their Annual Opinion Plan and associated reports to the Audit Committee.	13
9	Does the Committee ensure that officers are acting on and monitoring action taken to implement recommendations?	√			Within Audit & Assurance there is a follow-up mechanism to ensure that recommendations are implemented. The findings are reported to each Audit Committee. The Committee can also request that follow up reviews are undertaken.	
10	Does the Committee take a role in overseeing: <ul style="list-style-type: none"> • Risk management strategies • Internal control statements • Anti-fraud arrangements • Whistle-blowing strategies? 	√			The Audit Committee will receive and review at least annually reports covering risk management, governance, counter fraud and whistle-blowing. 2/3 members satisfied with annual agenda. 1/3 felt may need a structured programme.	3, 12
	Membership					

11	Has the membership of the Committee been formally agreed and a quorum set?	√			The Terms of Reference records the number of Audit Committee members and the quorum	-
12	Is the chair free of executive or scrutiny functions?	√			The Chair is free from executive and scrutiny functions. 1/3 members satisfied with the Chair, 1/3 was not satisfied, 1/3 N/A.	20
13	Are members sufficiently independent of the other key Committee of the Council?	√			Whilst the Executive Member of Resources is a member of the Committee he is precluded from being the Chair.	-
14	Have all members' skills and experiences been assessed and training given for identified gaps?		√		1/3 members felt members had appropriate skills and experience, 1/3 said they did not, 1/3 N/A May be useful for members to assess and identify their training needs against the outline programme of the Committee.	1,8,10,11
15	Can the Committee access other Committees as necessary?	√			The minutes of the Audit Committee are noted by the Council's Executive Board.	-
	Meetings					
16	Does the Committee meet regularly?	√			The Committee meets four times per year. 2/3 members satisfied with frequency of meetings. 1/3 members would wish to meet every 6 weeks.	4
17	Are separate, private meetings held with the external auditor and the internal auditor?	√			Private meetings not routinely held but any party could arrange a private meeting if required. 3/3 members satisfied with quality of interaction.	13,14
18	Are meetings free and open without political influences being displayed?		√		1/3 felt members satisfactorily contributed to meetings. 1/3 felt inadequate. 1/3 felt poor.	7
19	Are decisions reached promptly?	√			3/3/ members felt they focussed on	11,17,18,19

					appropriate areas and with a high quality of debate.	
20	Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	√			Agenda papers are circulated in advance. 3/3 members satisfied that concise, relevant and timely information is provided.	5
21	Does the Committee have the benefit of attendance of appropriate officers at its meetings?	√			Key officers can and do attend to present reports to the Committee. 3/3 members satisfied that the right people are present at meetings.	6
	Training					
22	Is induction training provided to members?	√			The terms of reference state that new Committee members will receive appropriate induction training.	9
23	Is more advanced training available as required?	√			Each Audit Committee meeting has a pre-agenda session for specific training. 3/3 members satisfied with their personal development.	9
	Administration					
24	Does the authority Section 151 Officer or Deputy attend all meetings?	√			The Director of Finance and the Head of Audit & Assurance attend every meeting of the Committee.	6
25	Are the key officers available to support the Committee?	√			A designated officer supports the Committee. 3/3 members satisfied that the right people are present at meetings. 2/3 members satisfied with relationship and communications with officers. 1/3 N/A.	6,15,16