

REF	GOOD PRACTICE QUESTIONS	YES	PARTIAL	NO	ACTION REQUIRED
<i>Audit Committee purpose and governance</i>					
1	Does the authority have a dedicated audit committee?	√			
2	Does the audit committee report directly to full council?			√	<b>Action 1 – the reporting arrangements contained within the Audit Committee’s Terms of Reference should be updated to provide for a direct reporting line to Full Council.</b>
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA’s Position Statement?		√		<b>Action 2 – The terms of reference for the audit committee should explicitly address all of the core areas identified in CIPFA’s Position Statement.</b>  <b>Action 3 – Where appropriate to do so, the agenda for Audit Committee meetings should include for consideration, assurance reports issued to the Council by external inspection agencies.</b>
4	Is the role and purpose of the audit committee understood and accepted across the authority?	√			
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	√			
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?			√	<b>Action 4 – the Audit Committee should undertake an annual review of its performance and report the findings to Full Council. This review should include an assessment of the committee’s strengths and weaknesses and an assessment of its effectiveness with an action plan for improvements has been identified. Full Council should review and comment upon this report.</b>

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<b>Functions of the committee</b>					
7	<p>Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?</p> <ul style="list-style-type: none"> <li>▪ good governance</li> <li>▪ assurance framework</li> <li>▪ internal audit</li> <li>▪ external audit</li> <li>▪ financial reporting</li> <li>▪ risk management</li> <li>▪ value for money or best value</li> <li>▪ counter-fraud and corruption</li> </ul>		√		<p>The ToR does not make explicit reference to some areas identified in CIPFA's Position Statement namely the Assurance Framework and Value for Money/Best Value. All of the other core areas are addressed</p> <p><b>See Action 2 above</b></p>
8	<p>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?</p>			√	<p><b>Action 5 – The Audit Committee should ensure that an annual evaluation is undertaken to assess whether it is fulfilling its terms of reference and that adequate consideration has been given to all core areas.</b></p>
9	<p>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?</p>		√		<p><b>Action 6 – The Audit Committee should consider including within its terms of reference the wider areas identified in CIPFA's Position Statement, in particular:</b></p> <ul style="list-style-type: none"> <li>- <b>Considering governance, risk or control matters at the request of other committees or statutory officers</b></li> </ul> <p><b>Working with local standards committees to support ethical values and reviewing the arrangements to achieve those values</b></p>
10	<p>Where coverage of core areas has been found to be limited, are plans in place to address this?</p>	Not Applicable as coverage not yet reviewed			
11	<p>Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?</p>	√			

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<b>Membership and support</b>					
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"> <li>▪ separation from the executive</li> <li>▪ an appropriate mix of knowledge and skills among the membership</li> <li>▪ a size of committee that is not unwieldy</li> <li>▪ where independent non-elected members are used, that they have been appointed using an appropriate process</li> </ul>		√		<b>Action 7 – The composition of the Audit Committee should be reviewed in line with HM Treasury and CIPFA guidance around the inclusion of executive members on the committee.</b>
13	Does the chair of the committee have appropriate knowledge and skills	Not applicable as Chair needs to complete self-appraisal			(issue Appendix C to Chair and ask for self-appraisal)
14	Are arrangements in place to support the committee with briefings and training?		√		<b>Action 10 – A programme of support for Committee members should be established to include induction training and a formal training programme.</b>
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			√	<p><b>Action 8 – Members of the Audit Committee should review the knowledge and skills framework contained within the CIPFA guidance as part of a self-assessment process designed to identify any training needs.</b></p> <p><b>Action 9 – The expected knowledge and skills of Audit Committee members should be outlined in a model job description and person specification</b></p>
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?		√		<b>Action 11- The audit committee should consider the need to engage with a wider range of officers such as the chief executive, monitoring officer and service directors.</b>

17	Is adequate secretariat and administrative support to the committee provided?		√		<b>Action 12 – An annual work programme for the Audit Committee should be developed and scheduled into a timetable of meetings setting out details of the assurances it requires. The annual programme should be updated throughout the year to include details of reports which are instructed for submission to the Committee along with the due date and responsible officer.</b>
<i>Effectiveness of the committee</i>					
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		√		<b>This review can be used to supplement a self-assessment exercise and help to develop an action plan for improvement</b>
19	Has the committee evaluated whether and how it is adding value to the organisation?			√	<b>Action 13 – Committee members should complete the assessment tool at appendix E of the CIPFA guidance in order to evaluate the effectiveness of the audit committee and should develop an action plan to improve any areas of weakness identified.</b>
20	Does the committee have an action plan to improve any areas of weakness?			√	<b>Response to question 19 incorporates answer to this question</b>