

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?			√	Unapproved Audit & Governance Committee Minutes tabled at Executive Board not Full Council. The Committee's terms of reference have been updated and approved at Council Forum in July 2016. The Committee will report to full Council annually on its performance and effectiveness.
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	√			
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?	√			

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<i>Functions of the committee</i>					
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"> ▪ good governance ▪ assurance framework ▪ internal audit ▪ external audit ▪ financial reporting ▪ risk management ▪ value for money or best value ▪ counter-fraud and corruption 	√			
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>Audit & Governance Committee Annual Report lists but does not provide an evaluation of reports received in order to fulfil the terms of reference.</p> <p>Action: This will be included as part of the 2016 Annual Committee Report.</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>	√			
10	<p>Where coverage of core areas has been found to be limited, are plans in place to address this?</p>	√			
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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Membership and support					
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"> ▪ separation from the executive ▪ an appropriate mix of knowledge and skills among the membership ▪ a size of committee that is not unwieldy ▪ where independent non-elected members are used, that they have been appointed using an appropriate process 	√			
13	Does the chair of the committee have appropriate knowledge and skills	√			
14	Are arrangements in place to support the committee with briefings and training?	√			<p>A programme of support for Committee members has been established to include induction training</p> <p>Action: A formal training programme will be developed once the member skills and knowledge self -assessment have been completed.</p>
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		√		<p>All current members 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.</p>
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	√			
17	Is adequate secretariat and administrative support to the committee provided?	√			

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<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?			√	
19	Has the committee evaluated whether and how it is adding value to the organisation?	√			Exercise undertaken in June 2016 for the year 2015/16 and updated for 2016/17. (see Appendix 2)
20	Does the committee have an action plan to improve any areas of weakness?	√			Appropriate actions have been identified above and from the annual self-assessment process.
