

## Measuring the Effectiveness of the Audit Committee – Self-assessment Checklist

Issue	Yes	No	N/A	Comment
<b>Terms of Reference</b>				
Does the audit committee have written terms of reference?				
Have the terms of reference been approved by full council?				
Do the terms of reference follow the CIPFA model?				
Does the audit committee periodically assess its own effectiveness?				
<b>Membership</b>				
Has the membership of the committee been formally agreed and a quorum set?				
Is the Chair free of executive or scrutiny functions?				
Are members sufficiently independent of the other key committees of the council?				
Have all members' skills and experiences been assessed and training given for identified gaps?				
Is induction training provided to members?				
Is more advanced training available as required?				
Can the committee access other committees as necessary?				
<b>Meetings</b>				
Does the committee meet regularly?				
Are meetings free and open without political influences being displayed?				
Are decisions reached promptly?				
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?				
Does the authority's s151 officer or deputy attend all meetings?				
Are the key officers available to support the committee?				
Are separate, private meetings held with the external auditor and internal Audit Manager?				
<b>Internal Audit Process</b>				
Does the audit committee approve the annual audit plan ensuring that risk assessments have been carried out when formulating the plan?				
Does the audit committee regularly monitor performance against the plan and approve any revisions to the plan?				

Does the audit committee review quarterly reports from the Audit Manager and ensure that officers are acting on and monitoring action taken to implement internal audit recommendations?				
Does the audit committee receive a report from the Audit Manager on agreed recommendations not implemented within a reasonable timescale?				
Is the annual report, from the Audit Manager presented to the committee?				
<b>External Audit Process</b>				
Are reports on the work of external audit and other inspection agencies presented to the committee?				
Does the committee input into the external audit programme?				
Does the audit committee ensure that officers are monitoring action taken to implement external audit recommendations?				
Does the committee take a role in overseeing: <ul style="list-style-type: none"> <li>• risk management strategies?</li> <li>• annual governance statements?</li> <li>• anti-fraud arrangements?</li> <li>• whistleblowing strategies?</li> <li>• members and employee codes of conduct?</li> <li>• member/officer relationships protocols?</li> <li>• the Council's constitution?</li> </ul>				