

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

Collective responses from members of the Audit & Governance Committee 3<sup>rd</sup>  
December 2014

Issue	Yes	No	N/A	Comment
<b>Terms of Reference</b>				
Does the audit committee have written terms of reference?	Yes			Form part of the Council's constitution
Have the terms of reference been approved by full council?	Yes			
Do the terms of reference follow the CIPFA model?	Yes			
Does the audit committee periodically assess its own effectiveness?	Yes			Completion of this self assessment is that exercise
<b>Membership</b>				
Has the membership of the committee been formally agreed and a quorum set?	Yes			
Is the Chair free of executive or scrutiny functions?	Yes			
Are members sufficiently independent of the other key committees of the council?		No		Some members sit on planning and licensing committees and also have scrutiny functions
Have all members' skills and experiences been assessed and training given for identified gaps?		No		Training is made available to members but it is up to members to take up the training offered.
Is induction training provided to members?	Yes			As above.
Is more advanced training available as required?	Yes			As above.
Can the committee access other committees as necessary?	Yes			
<b>Meetings</b>				
Does the committee meet regularly?	Yes			Quarterly
Are meetings free and open without political influences being displayed?	Yes			
Are decisions reached promptly?	Yes			
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	Yes			
Does the authority's s151 officer or deputy attend all meetings?	Yes			
Are the key officers available to support the committee?	Yes			
Are separate, private meetings held with the external auditor and internal Audit Manager?		No		The Chair suggested that in future meetings should commence 10

				minutes later to allow time at the start for members to meet with internal and external audit independently of Council officers.
<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?	Yes			
Does the audit committee regularly monitor performance against the plan and approve any revisions to the plan?	Yes			
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?	Yes			
Does the audit committee receive a report from the Audit Manager on agreed recommendations not implemented within a reasonable timescale?	Yes			
Is the annual report, from the Audit Manager presented to the committee?	Yes			
<b>External Audit Process</b>				
Are reports on the work of external audit and other inspection agencies presented to the committee?	Yes			
Does the committee input into the external audit programme?			N/A	In Local Government external audit is set down in the code of practice and therefore it is more difficult for the Audit Committee to influence the work of external audit.
Does the audit committee ensure that officers are monitoring action taken to implement external audit recommendations?	Yes			However, the process could be improved.
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>	Yes Yes Yes Yes Yes Yes Yes			Item 23 of the Terms of

			reference of the committee states: 'to monitor the Council's constitution and, having regard to any report of the Monitoring Officer, to make appropriate recommendations where necessary.
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