

Appendix A

Results of the Self-Assessment Checklist

In order to assess the effectiveness of the Audit Committee we have undertaken a desktop exercise against good practice, as set out in CIPFA's [Audit Committees - Practical Guidance for Local Authorities](#). Drawing on the Committee's Terms of Reference and operation over the course of the year, we have used the checklist to identify any areas of non-compliance or possible areas for improvement to build into the future work programme of the Committee.

The results of the assessment are set out in the table below:

Criteria	Yes	No	Comments
1. Terms of Reference			
1.1 Have the Committee's terms of reference been approved by full Council?	✓		Terms of Reference for the Audit Committee were approved at the Annual Council meeting in May 2019.
1.2 Do the terms of reference follow the CIPFA model	✓		In addition to including key governance areas the Terms of Reference have also been tailored to meet specific needs of the Council. For instance, procurement.
2. Internal Audit Process			
2.1 Does the Committee approve the Audit Strategy & Annual Audit Plan?	✓		The Audit Plan and wider assurance programme is approved each year, most recently in March 2019.
2.2 Is the work of Internal Audit reviewed regularly?	✓		Audit progress is reported quarterly, and is a standing Audit Committee agenda item.
2.3 Are summaries of quality questionnaires from managers reviewed?	✓		Client feedback is reported annually.
2.4 Is the Annual Internal Audit Opinion, presented to the Committee?	✓		The Opinion, and wider effectiveness of Internal Audit is reported annually, most recently in July 2019.
3. External Audit Process			
3.1 Are reports on the work of External Audit and other inspection agencies presented to the Committee?	✓		External Audit updates are reported to 3 of the 4 meetings over the course of the year.
3.2 Does the Committee input into the external audit programme?	✓		The Committee has opportunities to influence the external audit programme through attendance of the external auditor at its meetings.

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Criteria	Yes	No	Comments
3.3 Does the Committee ensure that officers are acting on and monitoring action taken to implement recommendations?	✓		
3.4 Does the Committee take a role in overseeing: <ul style="list-style-type: none"> • <i>Risk Management strategies</i> • <i>Annual Governance Statement</i> • <i>Anti-Fraud arrangements</i> • <i>Whistle-blowing strategy</i> 	✓		These documents are reported periodically to the Committee
4. Membership			
4.1 Has the membership of the Committee been formally agreed and a quorum set?	✓		
4.2 Is the Chair free of executive or scrutiny functions?	✓		
4.3 Are members sufficiently independent of the other key Committees of the Council?	✓		
4.4 Have all members' skills and experiences been assessed and training given for identified gaps?	✓		A Member Development Programme was adopted in October 2018 and is mapped to the key duties of the Committee.
4.5 Can the Committee access other Committees as necessary?	✓		Mechanisms exist within the Constitution to allow for other Committees to refer issues to the Audit Committee.
5. Meetings			
5.1 Does the Committee meet regularly?	✓		The Committee meets at least 4 times a year.
5.2 Are separate, private meetings held with the external auditor and the internal auditor?	✓		Arrangements are in place to allow the Committee to meet with the Auditors (External & Internal) privately if requested. The Chairman meets jointly with the Audit Manager and the Chief Finance Officer monthly.
5.3 Are meetings free and open without political influences being displayed?	✓		
5.4 Are decisions reached promptly?	✓		

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5.5 Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	✓		
5.6 Does the Committee have the benefit of attendance of appropriate officers at its meetings?	✓		In addition to regular Chief Officer and Manager support, the Committee is able to request attendance of others where necessary.
6. Training			
6.1 Is induction training provided to members?	✓		All new Members are given an induction
6.2 Is more advanced training available as required?	✓		The Member Development Programme was formally adopted by the Committee in October 2018. Additional training can be requested by the Chairman at any time.
7. Administration			
7.1 Does the authority's S151 Officer or deputy attend all meetings?	✓		The Chief Finance Officer (Section 151 Officer) attends all meetings.
7.2 Are the key officers available to support the Committee?	✓		Officers support the Committee, and the Committee is able to invite Officers to attend.
8. PSIAS			
8.1 Has the Committee been advised of the requirements of the Internal Audit Standards?	✓		Training on Internal Auditing and Standards was delivered in June 2017 and features on the Member Development Programme.

There are no areas where the Audit Committee is not following recommended practice, and the assessment has not identified any specific areas for specific improvement.

As a result of the above assessment our conclusion is that the Audit Committee continues to provide an effective platform for oversight, challenge and assurance to the Public.