

Self-assessment Checklist – Measuring the Effectiveness of the Audit Committee 2012/13

Issue	Yes	No	Partial	Comment
Terms of Reference				
Have the committee's terms of reference been approved by full council?	✓			Approved as part of Constitution. Terms of Reference updated in 2011/12 to include requirement to submit an annual report to full Council.
Do the terms of reference follow the CIPFA model?	✓			Based on <i>Audit Committees – Practical Guidance for Local Authorities</i> , CIPFA 2005.
Internal Audit Process				
Does the committee approve the strategic audit approach and the annual programme?	✓			Internal Audit Strategy approved in Sept 2009, with update in Nov 2010. Updated version scheduled to be taken to Committee in June 2013 based on new Public Sector Internal Audit Standards (agreed at January 2013 Committee). Audit plans approved annually – 2012/13 Plan approved in March 2012.
Is the work of internal audit reviewed regularly?	✓			Annual Internal Audit Opinion report received in June 2012. Interim reports received in Sept 2012 and Jan 2013.
Are summaries of quality questionnaires from managers reviewed?	✓			Results of questionnaires reported in interim reports for 2012/13 and will be reported in annual report.
Is the annual report, from the head of audit, presented to the committee?	✓			Annually to support production of the Annual Governance Statement (AGS). Last reported in June 2012.
External Audit Process				
Are reports on the work of external audit and other inspection agencies presented to the committee?			✓	<p>External Audit reports: June 2012 – Audit Committee Update Report, Sept 2012 – Annual Governance Report 11-12, Jan 2013 – External Audit Update & Audit Fee Letter 2012/13.</p> <p>Reports of other inspection agencies e.g. OFSTED do not go to the Audit & Governance Committee but summaries of key issues are presented to the appropriate Scrutiny Committee.</p>

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Does the committee input into the external audit programme?			✓	As is normal practice, the external audit 2012/13 plan has been prepared following consultation with Council Officers and will be presented at the March 2013 Committee meeting for the Committee to receive and comment on. Although Members do not directly input into the 'core' audit programme, as this is set by the Audit Commission, there is the opportunity to influence work outside this. Update reports from external audit are regularly brought to the Committee.
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	✓			Officers are asked to provide an update report on progress of any actions arising from the previous Committee meeting e.g. Progress on implementing the Statement of Accounts Action Plan was reported to the Committee in Jan 2013, and is discussed at the appropriate specialist Member/Officer Group.
Does the committee take a role in overseeing: <ul style="list-style-type: none"> • Risk management strategies • Annual Governance Statement • Anti-fraud arrangements • Whistle-blowing strategies? 	✓ ✓ ✓ ✓			Review of Policy in June 2012. Update reports at each meeting. Approved 11/12 AGS in Sept 2012, Process for 12/13 AGS and update on 11/12 AGS action plan in Jan 2013. Reviewed in September 2012. Review of Policy in June 2011. There are also Annual update reports (latest is March 2013).
Membership				
Has the membership of the committee been formally agreed and a quorum set?	✓			There are ten members on the Committee and the quorum has been set at three.
Is the chair free of executive or scrutiny functions?	✓			

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Are members sufficiently independent of the other key committees of the council?	✓			The Chair and Vice Chair are free of executive and scrutiny responsibilities.
Have all members' skills and experiences been assessed and training given for identified gaps?	✓			The Committee considered training requirements against the CIPFA Better Governance Forum (BGF) recommendations in Sept 2010 and training requirements are considered at each subsequent Committee as part of the Work Programme/Plan. Induction sessions have been delivered each year to new Committee Members and a series of training sessions have been delivered around the IFRS, AGS, Risk and Customer Complaints. In January 2012, five specialist Member/Officer Groups were set up; these meet regularly as a way of individual Members becoming more involved in specific areas of audit and governance work and developing in-depth knowledge and expertise. All Members of the Committee receive the regular BGF newsletters for Audit Committee members and the Chair has also recently attended the BGF 'Influential Audit Committee' seminar.
Can the committee access other committees as necessary?	✓			Best practice states that the Audit Committee should report direct to the governing body i.e. full Council. In October 2012, the first annual report of the Audit & Governance Committee was submitted to full Council.
Meetings				
Does the committee meet regularly?	✓			The Committee meets at least 4 times a year. Other meetings are programmed, where necessary.
Are separate, private meetings held with the external auditor and the internal auditor?	✓			External Audit: meetings are held where necessary. Internal Audit: There are a combination of Member/Officer Group meetings and pre-Committee briefings.
Are meetings free and open without	✓			

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political influences being displayed?				
Are decisions reached promptly?	✓			
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	✓			There has been a continuing conscious effort to make Committee reports more concise to aid preparation. A review of the Work Programme is planned to ensure appropriate frequency of updates.
Does the committee have the benefit of attendance of appropriate officers at its meetings?	✓			Wide ranging number of officers regularly attend to address various matters on agenda. In addition, the Committee has also invited managers to attend to address specific issues e.g. Strategic Risk Owners.
Training				
Is induction training provided to members?	✓			See response under 'Membership' regarding the assessment of members' skills and experiences.
Is more advanced training available as required?	✓			As above.
Administration				
Does the authority's s151 officer or deputy attend all meetings?	✓			S151 Officer or deputy normally attends all meetings.
Are the key officers available to support the committee?	✓			Key officers i.e. Internal Audit, Finance, Legal, Democratic Services, External Audit attend all meetings. Other officers will attend as and when appropriate to present specific reports.