

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

CIPFA – Audit Committees practical Guidance for Local Authorities

Issue	Yes	No	Partial	Comment
Terms of Reference				
Have the committee's terms of reference been approved by full council?	Y			Approved as part of Constitution Feb 2009.
Do the terms of reference follow the CIPFA model?			Y	The Terms of Reference are combined with those relating to constitutional issues and, those related to Audit would benefit from refreshing to include all relevant areas. This is in progress
Internal Audit Process				
Does the committee approve the strategic audit approach and the annual programme?	Y			Audit planning reports in May and September
Is the work of internal audit reviewed regularly?	Y			Audit update reports in May, September, Jan
Are summaries of quality questionnaires from managers reviewed?		N		Not yet in place. The use of questionnaires will be instigated in 2010/11 and summaries included in internal audit updates .
Is the annual report, from the head of audit, presented to the committee?	Y			Due at June 2010 meeting
External Audit Process				
Are reports on the work of external audit and other inspection agencies presented to the committee?	Y			Although did not receive CAA report only accounts and audit related reports. This is being rectified
Does the committee input	Y			In so far as this was

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into the external audit programme?				possible for 2009/10
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	Y			
Does the committee take a role in overseeing: <ul style="list-style-type: none"> • Risk management strategies • Internal control statements • Anti-fraud arrangements • Whistle-blowing strategies? 	Y			Strategy and update reports on risk, fraud and corruption and whistle blowing all submitted during the 2009/10 year
Membership				
Has the membership of the committee been formally agreed and a quorum set?	Y			
Is the chair free of executive or scrutiny functions?	Y			The chair is on the Licensing Committee but this is not considered to be a conflict of interests
Are members sufficiently independent of the other key committees of the council?	Y			The number of committee members is such that should any conflict of interest arise, this would be declared and there is no risk to the independence nor effective decision making within this Committee
Have all members' skills and experiences been assessed and training given for identified gaps?			Y	This is on going and a series of training sessions was arranged around accounts, AGS, risk, ethics. Further training is planned and will be carried out in

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				2010/11
Can the committee access other committees as necessary?	Y			There is a minor point re part 2 reports in all committee and council papers meaning that, in theory, members of the Committee do not have automatic rights of access to part 2 papers. This has not been an issue in the year and this policy is being reviewed by members and the democratic services team.
Does the committee meet regularly?	Y			
Are separate, private meetings held with the external auditor and the internal auditor?			Y	Separate, private meetings are not held with the External auditor but would happen if necessary
Are meetings free and open without political influences being displayed?	Y			On Audit issues the discussions are not subject to political influences. As this is a combined committee, on constitutional matters the issues are sometimes on party political lines but this does not compromise the quality of decisions on the key functions of the Audit Committee
Are decisions reached promptly?	Y			
Are agenda papers circulated in advance of meetings to allow adequate	Y			

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preparation by members?				
Does the committee have the benefit of attendance of appropriate officers at its meetings?			Y	The Section 151 officer or her deputy are not always in attendance but a relevant finance officer attends for finance reports.
Training				
Is induction training provided to members?	Y			And continuous programme of training being developed
Is more advanced training available as required?	Y			As above
Administration				
Does the authority's s151 officer or deputy attend all meetings?		N		See above. The Section 151 officer has attended two of the six meetings (with the deputy also attending on one of these occasions). A finance officer representing the Section 151 function has attended two of the other meetings this year.
Are the key officers available to support the committee?	Y			