

OPEN

## **Audit and Governance Committee**

**29 September 2025**

### **Audit and Governance Committee Self-Assessment**

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**Report of: Interim Director of Governance and Law (Monitoring Officer)**

**Report Reference No: AG/08/25-26**

**Ward(s) Affected: All Wards**

**For Decision**

#### **Purpose of Report**

- 1 The aim of this report is to support the Audit and Governance Committee in performing effectively and facilitate compliance with CIPFA's Position Statement 2022: Audit committees in local authorities and police.

#### **Executive Summary**

- 2 The report sets out the results of an initial self-assessment of the effectiveness of the Audit and Governance Committee, carried out by the Chair and Vice Chair using the CIPFA publication "CIPFA's Position Statement 2022: Audit committees in local authorities and police".
- 3 The report also sets out actions identified by the assessment.

#### **RECOMMENDATIONS**

The Audit and Governance Committee is recommended to:

1. Consider the self-assessment (Appendix A) and determine any required additions or amendments.
2. Endorse the actions arising from the self-assessment and agree any additional actions that may be required.

## Background

- 4 The process for conducting the review of the Audit and Governance Committee's effectiveness, is based on best practice guidance, and uses the "Self-Assessment of Good Practice" and "Evaluating the Effectiveness of the Audit Committee" models provided in the CIPFA's Position Statement 2022: Audit committees in local authorities and police.
- 5 The details of the initial self-assessment are provided in Appendix 1, with summaries of the outcomes provided in Table 1 and Table 2 below.
- 6 As the results of the Audit and Governance Self-Assessment will be reported to this Committee for consideration as part of the Annual Governance Statement (AGS) process, it is important that Members are comfortable with the draft Audit and Governance Committee self-assessment and actions, prepared following discussion and assessment by the Chair and Vice Chair.
- 7 The assessment identified the following 4 actions:
  - (a) Consideration to be given to carrying out a survey of all elected members to seek assurance around the level of understanding of the role and purpose of Audit and Governance Committee.
  - (b) To undertake a knowledge and skills assessment of Committee members during 2025/26 to identify training and development needs.
  - (c) For the Committee to consider opportunities for working with partner audit committees.
  - (d) To consider what assurance the Committee requires in relation to partnership working.

**Table 1: Self-Assessment of Good Practice**

Self-Assessment against Good Practice 2025/26		
Meeting recommended practice	Number	Actions Arising
Yes	22	
Partly	6	
No	1	
<b>Total</b>	<b>29</b>	<b>2</b>

**Table 1: Evaluating the Effectiveness of the Audit Committee**

Assessment Key: Level	Assessment Key: Criteria	Outcome of 2025/26 Draft Assessment
5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.	4
4	Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.	20
3	The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps	4
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.	0
1	No evidence can be found that the audit committee has supported improvements in this area.	1
<b>Actions Arising</b>		<b>2</b>

## Consultation and Engagement

- 8 The initial assessment process was supported by the Head of Audit, Risk and Assurance and the Internal Audit Manager and the results were subsequently shared with Committee members for consideration and comment.

## Reasons for Recommendations

- 9 A good standard of performance against recommended practice, together with a knowledgeable and experienced membership, are essential requirements for the Audit and Governance Committee to be effective.
- 10 Regular self-assessments against best practice, as outlined in the CIPFA's Position Statement 2022: Audit committees in local authorities and police can be used to support the planning of the Committee's work programme, training plans and inform the annual report.

## Other Options Considered

- 11 Not applicable

Option	Impact	Risk
Do Nothing	Failure to undertake an assessment of the effectiveness of the Committee	The Committee may not fulfil its roles and responsibilities in line with best practice guidelines.

## Implications and Comments

### *Monitoring Officer/Legal/Governance*

- 12 The self-assessment forms part of the review of the system of internal control as required by Regulation 6 of the Accounts and Audit Regulations 2015 and which supports the production of the Annual Governance Statement (AGS).

### *Section 151 Officer/Finance*

- 13 Any actions identified from the Audit and Governance Committee self-assessment will be resourced from existing capacity and budgets. There are no implications for the Council's medium term financial strategy

### *Human Resources*

- 14 There are no direct implications for Human Resources.

### *Risk Management*

- 15 The process of self-assessment, the discussion of it by the Audit and Governance Committee and the actions arising from this process are vital in reviewing the effectiveness of the Audit and Governance Committee and contributing to the continuing improvement of the Council's assurance mechanisms.

### *Impact on other Committees*

- 16 The Committee is required to report its performance and effectiveness to Council in its Annual Report. This assessment contributes to that reporting requirement.

### *Policy*

- 17 There are no direct implications for policy, however the report supports the commitment to an effective and enabling council.

<b>Commitment 3: An effective and enabling council</b>
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*Equality, Diversity and Inclusion*

18 There are no direct implications for equality, diversity, and inclusion.

*Other Implications*

19 There are no other implications.

*Consultation*

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	16/09/25	16/09/25
Kevin O'Keefe	Monitoring Officer	16/09/25	16/09/25
<i>Legal and Finance</i>			
Steve Reading	Finance Manager	16/09/25	17/09/25
Julie Gregory	Acting Head of Legal Services	16/09/25	18/09/25

Access to Information	
Contact Officer:	Josie Griffiths - Head of Audit Risk and Assurance, Michael Todd – Internal Audit Manager josie.griffiths@cheshireeast.gov.uk, michael.todd@cheshireeast.gov.uk
Appendices:	Appendix 1 – Self Assessment Detail

Background Papers:	N/A
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