

Assessment of the Effectiveness of the Audit and Governance Committee 2015

Issue	Yes	No	Evidence	Proposed Improvement
Terms of Reference				
1. Have the committee's Terms of Reference been approved by full council?	X		Cabinet 12 th April 2006 Council 17 th May 2006 Updated September 2009 and 2012	Terms of Reference should be reviewed and updated to cover arrangements for chairing meetings of the committee in the absence of both independent members (See Appendix 2)
2. Do the Terms of Reference follow the CIPFA model?	X		See Terms of Reference	
Internal Audit process				
3. Does the committee approve the internal audit strategy and operational annual plan?	X		Meetings in March – see Annual Reports on the work of the Audit and Governance Committee (Appendix 3)	
4. Does the committee input into the internal audit operational annual plan?	X		Members consulted in November each year prior to the development of the Internal Audit and Risk and Assurance team plans	
5. Is the work of Internal Audit reviewed regularly?	X		Corporate Assurance Map update reports presented quarterly to the Committee plus an Annual Report presented which covers the work and performance of Internal Audit	
6. Are summaries of quality questionnaires from managers reviewed?	X		Summary of the scores provided in the Corporate Assurance Map update reports and Annual Report	
7. Is the annual report, from the head of internal audit, presented to the committee?	X		Meeting in June of each year	
8. Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	X		This is one of the Key Performance Indicators for Internal Audit – area is scrutinised by the Committee. Where necessary, senior managers have been called to the Committee.	

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9. Does the committee take a role in overseeing: <ul style="list-style-type: none"> • Risk management strategies • Internal control statements • Anti-fraud, corruption and whistle blowing policies 	X		Included in the Terms of Reference and included in reports to the Committee	
External Audit Process				
10. Are reports on the work of external audit and other inspection agencies presented to the committee?	X		Update reports from the External Auditor provided to each Committee meeting. Results of Inspection reports summarised in the External Assurance column of the Corporate Assurance Map and detail provided in update reports where appropriate	
11. Does the committee input into the external audit programme?	X		Members consulted in November each year where the External Auditor is present and Members receive the Annual Opinion Audit Plan	
Membership				
12. Has the membership of the committee been formally agreed and a quorum set?	X		Included in the Terms of Reference	
13. Is the chair free of executive or scrutiny functions?	X		Chair is co-opted independent member of the committee	
14. Are members sufficiently independent of the other key committees of the council?	X		Only one Cabinet Member on Committee – this maintains a link to the Executive	
15. Have all members' skills and experiences been assessed and training given for identified gaps?	X		Members asked annually if they require refresher/training courses after considering the schedule of reports for the year	
16. Can the committee access other committees as necessary?	X		Included in the Terms of Reference	

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Meetings				
17. Does the committee meet regularly?	X		5 times per year	
18. Are separate, private meetings held with the external auditor and internal auditor?	X		Where considered necessary, private meetings take place at the end of a committee meeting, these are not included as agenda items	
19. Are meetings free and open without political influences being displayed?	X		Discussions within the minutes	
20. Are decisions reached promptly?	X		Minutes of meetings	
21. Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	X		Deadlines in place and met	
22. Does the committee have the benefit of attendance of appropriate officers at its meetings?	X		Finance/audit/legal officers plus those from service areas where appropriate	
23. Do reports provide an appropriate level of detail to enable a level of challenge leading to sound decision making?	X		Reports include a summary of the Council's assurance position in the Corporate Assurance Map with appropriate narrative in the report. Appendices include an update on the Strategic Risk Profile, work of Internal Audit, performance of Internal Audit and the work of the Risk and Assurance team	
Training				
24. Is induction training provided to members?	X		Sessions are held with new members appointed to the committee, the latest being held with Cllr O'Neill on 18/06/15	
25. Is more advanced training available as required?	X		Training on Treasury Management and International Financial Reporting Standards has been provided and further sessions offered each year	

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26. Does the training fulfil Member's needs?	X		Members are offered any training required and can ask questions as required.	
Administration				
27. Does the authority's s151 (chief financial officer) officer or deputy attend all meetings?	X		Minutes of meetings	
28. Are the key officers available to support the committee?	X		Minutes of meetings	
Impact				
29. Does the audit committee have a positive impact on the control environment within the Council?	X		<p>Examples include:</p> <ul style="list-style-type: none"> • Improvements within the ICT Service • Children's Safeguarding • Expediting the implementation of significant recommendations in relation to the testing of emergency lighting • Implementation rates of audit recommendations <p>See Annual Reports on the work of the committee</p>	