

Assessment of the Effectiveness of the Audit and Governance Committee 2012

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	Terms of Reference should be reviewed and updated where required (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 previously consulted in November each year	
5. Is the work of Internal Audit reviewed regularly?	X		Update reports to each meeting of the Committee plus Annual Report presented	
6. Are summaries of quality questionnaires from managers reviewed?	X		Summary of the scores provided in the update reports and Annual Report	
7. Is the annual report, from the head of internal audit, presented to the committee?	X		Meetings in May/June	
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	
External Audit Process				
10. Are reports on the work of external audit and other inspection agencies presented to the committee?	X		See Annual Reports on the work of the Audit and Governance committee	
11. Does the committee input into the external audit programme?	X		Members previously 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	
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		4 or 5 times per year	
18. Are separate, private meetings held with the external auditor and internal auditor?	X		Private meetings usually take place at the end of each 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 have been developed over the past 3 years to make them more clear and succinct	
Training				
24. Is induction training provided to members?	X		Sessions have been held previously	Induction session should be held for new members from this year
25. Is more advanced training available as required?	X		Training regarding Treasury Management and International Financial Reporting Standards has been provided	

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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"> • Continuing review of ICT disaster recovery • Safeguarding of Vulnerable Adults • Implementation rates of audit recommendations <p>See Annual Reports on the work of the committee</p>	