

## Assessment of the Effectiveness of the Audit and Governance Committee 2021/22

Issue	Yes	No	Evidence	Proposed Improvement
<b>Purpose and Governance</b>				
1. Have the committee's Terms of Reference been approved by full council?	X		Cabinet 12 <sup>th</sup> April 2006 Council 17 <sup>th</sup> May 2006 Updated September 2009, 2012, 2015, 2018	To include reminder of ToFR in next Annual Report
2. Do the Terms of Reference follow the CIPFA guidance?	X		See Terms of Reference.	
3. Does the Audit and Governance committee report to Full Council?	X		Annual report on the work of the committee submitted to Full Council each year.	
<b>Assurance Framework</b>				
4. Does the committee consider the assurance framework, assurance documents and annual governance statement to ensure they reflect the risk environment and any action to improve it?	X		Committee receives quarterly reports on the Council and owned company's overall assurance position, in the Risk and Assurance Map. The year-end assurance position is reported along with a draft annual governance statement for inclusion within the statement of accounts and an action plan for suggested improvements to the governance arrangements.	
5. Does the committee monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the Authority's exposure to the risks of fraud and corruption?	X		Quarterly Risk and Assurance Map reports summarise the assurance regarding the overall system of internal control, fraud and corruption (separately identified on the Risk and Assurance Map), and ethics through relevant internal audits and assurance from the Assistant Director of Law and Governance and Assistant Director of People Management on codes of conduct for members and officers and compliance arrangements. Value for Money opinion reported by the External Auditor.	

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6. Does the committee consider the effectiveness of the Council's risk management arrangements and review assurances that risk related issues are being managed?	X		The quarterly Risk and Assurance Map update reports include the updated Strategic and Corporate Risk Profiles which show the current risk scores and the assurances gathered from various sources.	
7. Does the committee approve the internal audit strategy and operational annual plan, based on the Risk and Assurance Map?	X		Meetings in each year set out the Internal audit Strategy (where updated) and the plans of work for Internal Audit and Risk and assurance against the Strategic and Corporate Risk areas.	
8. Does the committee input into the internal audit operational annual plan?	X		Members consulted in February each year prior to the development of the Risk and Assurance Map and Internal Audit and Risk and Assurance team plans.	
9. Is the work of Internal Audit reviewed regularly?	X		Risk and Assurance Map update reports presented quarterly to the Committee plus an Annual Report presented which covers the work and performance of Internal Audit (included within the annual review of governance arrangements).	
10. Are summaries of quality questionnaires from managers reviewed?	X		Summary of the scores provided in the Risk and Assurance Map update reports and Annual Report.	
11. Is the annual report, from the head of internal audit, presented to the committee?	X		Included within the annual review of governance arrangements.	
12. 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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13. Does the committee take a role in overseeing: <ul style="list-style-type: none"> <li>• Risk management strategies</li> <li>• Internal control statements</li> <li>• Anti-fraud, corruption and whistle blowing policies</li> </ul>	X		Included in the Terms of Reference and included in reports to the Committee.	
<b>Financial Reporting</b>				
14. Does the committee review the annual statement of accounts. Specifically, to consider whether concerns arising from the financial statements or from the audit need to be brought to the attention of the Council?	X		Draft and Audited Statement of Accounts are reviewed by members each year.	
15. Does the committee consider the external auditor's report on the statement of the accounts?	X		Reported each year once the statement of accounts have been signed off by the External Auditor.	
16. Does the committee review the annual governance statement prior to approval and inclusion within the accounts?	X		The Committee approves the AGS in April each year prior to being included in the draft statement of accounts.	
<b>External Audit Process</b>				
17. 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 Risk and Assurance Map and detail	

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			provided in update reports where appropriate. Officers are invited to the Committee to discuss external inspection reports where appropriate.	
18. Does the committee input into the external audit programme?	X		Members consulted in April each year where the External Auditor is present.	
<b>Membership</b>				
19. Has the membership of the committee been formally agreed and a quorum set?	X		Included in the Terms of Reference.	
20. Is the chair free of executive or scrutiny functions?	X		Chair is co-opted independent member of the committee.	
21. 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.	
22. 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. All new committee members receive induction training prior to attending their first meeting.	
23. Can the committee access other committees as necessary?	X		Included in the Terms of Reference.	
<b>Meetings</b>				
24. Does the committee meet regularly?	X		The Terms of Reference states "at least four times per year".	
25. Are separate, private meetings held	X		Where considered necessary, private meetings take	

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with the external auditor and internal auditor?			place at the end of a committee meeting, these are not included as agenda items.	
26. Are meetings free and open without political influences being displayed?	X		Discussions recorded within the minutes.	
27. Are decisions reached promptly?	X		Minutes of meetings.	
28. Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	X		Deadlines in place and met.	
29. Does the committee have the benefit of attendance of appropriate officers at its meetings?	X		Section 151 officer, head of internal audit and external auditor are regular attendees along with other officers from finance/audit/legal plus those from service areas where appropriate.	
30. 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 Risk and Assurance Map with appropriate narrative in the report. Appendices include an update on the Strategic and Corporate Risk Profiles, work of Internal Audit, performance of Internal Audit and the work of the Risk and Assurance team. Statement of Accounts provided along with a verbal update.	
<b>Training</b>				
31. Is induction training provided to members?	X		Sessions are held with new members appointed to the committee.	

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32. Is more advanced training available as required?	X		Training on Treasury Management and International Financial Reporting Standards has been provided in the past, annual session on statement of accounts is offered. Updates regarding the Council's City Plan are also periodically provided to provide context.	
33. Does the training fulfil Member's needs?	X		Members are offered any training required and can ask questions as required.	
<b>Effectiveness of the Committee</b>				
34. Does the committee engage with a wide range of leaders and managers, including discussions of audit findings, risks and action plans with responsible officers?	X		Officers are invited to the committee where appropriate to provide information on specific issues identified within the Risk and Assurance Map reports. Examples include: <ul style="list-style-type: none"> <li>• Response to the Covid Pandemic</li> <li>• Children's Safeguarding</li> </ul> See Annual Reports on the work of the committee	
35. Does the committee promote the principles of good governance?	X		Reviews the annual governance statement and the assurances that underpin it.	
36. Does the committee contribute to the development of an effective internal control environment?	X		The committee actively monitors the implementation of audit recommendations and calls officers to provide explanations where performance is below that expected. Significant recommendations are specifically monitored to ensure that appropriate action is taken promptly.	