

Self-assessment of Good Practice

	Good Practice Questions	Yes	Partly	No	Comments
	Audit committee purpose and governance				
1	Does the authority have a dedicated audit committee?	x			
2	Does the audit committee report directly to full council? (Applicable to local government only.)				
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	x			
4	Is the role and purpose of the audit committee understood and accepted across the authority?	x			Meetings are minuted and action plans agreed
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	x			
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?			x	Feedback from this process will confirm performance levels
	Functions of the committee				
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?				
	- good governance	x			
	- assurance framework	x			
	- internal audit	x			
	- external audit	x			
	- financial reporting	x			
	- risk management	x			
	- value for money or best value	x			
	- counter-fraud and corruption	x			
	- supporting the ethical framework			x	Separate Ethics Committee

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8	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	x			The Annual Governance Statement reports on the Committee performance and adherence to T.O.R
9	Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?			x	The Committee business is at present is concerned solely with Audit, although scope for additional areas has not been discounted
10	Where coverage of core areas has been found to be limited, are plans in place to address this?				N/A
11	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	x			
Membership and support					
12	Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> - separation from the executive - an appropriate mix of knowledge and skills among the membership - a size of committee that is not unwieldy - where independent members are used, that they have been appointed using an appropriate process. 		x		The present Audit Committee were co-opted from the Fire Authority on bloc having undergone the F.A. appointment process
13	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council or the PCC and chief constable as appropriate for the organisation?	x			See above
14	Does the chair of the committee have appropriate knowledge and skills?	x			
15	Are arrangements in place to support the committee with briefings and training?		x		Treasury Management Training provided and CIPFA Seminar attendance - Ongoing

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16	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		x		Self-assessment will assist in development requirements
17	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	x			Good support from D.C.E. and Governance Manager
18	Is adequate secretariat and administrative support to the committee provided?	x			Excellent administration support provided
Effectiveness of the Committee					
19	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			x	The introduction of an annual appraisal system would assist
20	Are meetings effective with a good level of discussion and engagement from all members?	x			
21	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?			x	A wider engagement with Senior officers would be beneficial. Latterly this requirement has improved.
22	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	x			Dialogue and agreed action plans
23	Has the committee evaluated whether and how it is adding value to the organisation?		x		Too early to evaluate. An annual appraisal will assist
24	Does the committee have an action plan to improve any areas of weakness?		x		Training requirements and assessment of performance will improve the effectiveness of the Committee
25	Does the committee publish an annual report to account for its performance and explain its work?	x			Annual Performance Report in conjunction with Internal Audit