

APPENDIX 1

Self-assessment of Good Practice

Question		Yes	No	Partly	Comments/action
Audit committee purpose and governance					
1	Does the authority have a dedicated audit committee?	✓			
2	Does the audit committee report directly to full council?	✓			
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓			
4	Is the role and purpose of the audit committee understood and accepted across the authority?	✓			
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	✓			
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓			
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	✓			
	- assurance framework	✓			
	- internal audit	✓			
	- external audit	✓			
	- financial reporting	✓			
	- risk management	✓			
	- value for money or best value	✓			
	- counter-fraud and corruption.	✓			

Question		Yes	No	Partly	Comments/action
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?	✓			
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?				
	- considering matters at the request of other committees or statutory officers	✓			Included within committee's terms of reference.
	- ethical values	✓			Receives annual report on whistleblowing.
	- treasury management	✓			Included within committee's terms of reference.
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 non-advisory role by not taking on any decision-making powers that are not in line with its purpose?	✓			
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 	✓			<p>No more than one member of the cabinet or deputy may be a member of the committee, and no cabinet member may chair the committee.</p> <p>The leader of the council may not be a member of the committee.</p>

Question		Yes	No	Partly	Comments/action
	<ul style="list-style-type: none"> - a size of committee that is not unwieldy - where independent members are used, that they have been appointed using an appropriate process. 				Members have brought a range of skills and knowledge to bear on the committee's consideration of matters before it. Size of committee strikes balance between being unwieldy and ensuring appropriate mix of knowledge and skills.
13	Does the chair have appropriate knowledge and skills?	✓			
14	Are arrangements in place to support the committee with briefings and training	✓			As noted in the body of the report, introductory training was made available to new members following the changes to membership in May 2016 and ongoing training and briefings are provided as opportunities/needs arise.
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			✓	Members are asked to provide information on joining the committee and induction and other training/briefings have been provided as opportunities/needs have arisen.
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	✓			
17	Is adequate secretariat and administrative support to the committee provided?	✓			

Question		Yes	No	Partly	Comments/action
Effectiveness of the committee					
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	✓			See paragraphs 33 and 54-56 of the main report.
19	Has the committee evaluated whether and how it is adding value to the organisation?	✓			
20	Does the committee have an action plan to improve any areas of weakness?	✓			The committee identifies areas for development each year as part of its annual review of its performance.

Standards

This section is not part of the checklist provided by CIPFA, but has been included by officers in order to assess the standards role of the committee which was constituted into the audit and governance committee in May 2016.

Governance and standards					
21	Has the committee advised council on the monitoring, adoption or revision of the member code of conduct, member and officer protocol and communications protocol as required?	✓			
22	Has the committee monitored and advised on training for all members, including co-opted and parent governor representatives?	✓			As noted at paragraph 37 of the report, introductory training was made available to new members following the changes to membership in May 2016 and ongoing training and briefings are provided as opportunities/needs arise.
23	Has the committee dealt with any standards complaints referred to it (as required)?		✓		No complaints required referral to the committee for consideration in 2016-17.

24	Has the committee received reports on unlawful expenditure (as required)?		✓		No reports on unlawful expenditure required consideration by the committee in 2016-17.
25	Has the committee established sub-committees for misconduct and the consideration of civic awards?	✓			See paragraphs 27 and 28 of the report for further information.
26	Has the committee considered withholding allowances from individual members (elected and co-opted for non-attendance at meetings, elected members only for failure to attend training)? (as required)		✓		The committee has not been required to do so in 2016-17.