

## APPENDIX 1

### Self-assessment of Good Practice

Question	Yes	No	Partly	Comments/action	
<b>Audit committee purpose and governance</b>					
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?	✓			
<b>Functions of the committee</b>					
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.	✓			
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.

Question		Yes	No	Partly	Comments/action
	- 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?	✓			
<b>Membership and support</b>					
12	Has an effective audit committee structure and composition of the committee been selected? This should include: - 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.	✓			No more than 1 member may also be a member of cabinet (and that member cannot chair this audit and governance committee). 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, training and briefings are provided as opportunities/needs arise. This will be subject to review following elections in May 2014.
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	✓			Members were asked to provide information on joining the committee and induction and other training/briefings have been provided as opportunities/needs have arisen. This will require further consideration following the May 2014 elections.

Question		Yes	No	Partly	Comments/action
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?	✓			
<b>Effectiveness of the committee</b>					
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?				See paragraph 40 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.