



Assessing the Effectiveness of the Audit
Committee
2009-10

Issue	Yes	No	Partial	Evidence
Terms of Reference				
1. Have the committee's terms of reference been approved by full council?	✓			Approved by Full Council, 23rd March 2006: Report to Council 23/03/06 re Establishment of an Audit Committee
2. Do the Terms of reference follow the CIPFA model?	✓			See Appendix 1 of the above report:
Internal Audit Process				
1. Does the committee approve the strategic audit approach and the annual audit programme?	✓			The programme is approved annually by the Committee: Annual Audit Plan 200910 report to Audit Committee 27th March 09
2. Is the work of internal audit reviewed regularly?	✓			Progress reports are submitted to the Committee on a quarterly basis: Progress Report to Audit Committee 18th December 09
3. Are summaries of quality questionnaires from managers reviewed?	✓			Performance statistics including questionnaires is reported quarterly see link below page 13, Appendix C, Key Performance Indicators 07/08: point 5. Progress Report to Audit Committee 18th December 09
4. Is the annual report, from the head of audit, presented to the committee?	✓			Presented annually: 08/09 was presented to the Committee in June 09, 09/10 will be presented to the Committee in June 10: Annual Report 08/09: Annual Report 200809

External Audit Process			
1. Are reports on the work of external audit and other inspection agencies presented to the committee?	✓		<p>Yes see examples below:</p> <p>External Audit Certification Report presented to Audit Committee 26th March 10</p> <p>External Audit Plan 200910 presented to Audit Committee 26th March 10</p>
2. Does the committee input into the external audit programme?	✓		The programme and outputs are reported to the Committee for scrutiny and approval. This function is provided for in the Committee's Terms of Reference.
3. Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	✓		Progress made in implementing recommendations is reported quarterly to the Committee. Recommendations which may exceed the timescale for implementation or which are proving problematic to implement may be reported individually as part of the said report.
4. Does the committee take a role in overseeing:			<p>All the roles below are provided for in the Committee's Terms of Reference.</p> <p>Audit Services Role and Terms of Reference March 2008</p>
Risk management strategies	✓		<p>See attached example of agendas / reports:</p> <p>Annual Risk Management Report 0910 reported to the Audit Committee 26th March 10</p> <p>Risk Management Progress Report 0910 reported to Audit Committee 25th September 09</p>
Internal control statements	✓		<p>As above: See Annual Governance Statement below</p> <p>Annual Governance Statement reported to Audit Committee 26th June 09</p>
Anti-fraud arrangements	✓		<p>As above:</p> <p>Review of Anti Fraud and Corruption Arrangements reported to the Audit Committee 18th December 09</p>

Whistle blowing strategies	✓			As above: Review of Anit Fraud and Corruption Arrangements reported to the Audit Committee 18th December 09
Membership				
1. Has the membership of the committee been formally agreed and a quorum set?	✓			Approved at Council 23rd March 2006, 2 Labour group members, one Conservative group member, one officer from another LA as a co-opted non voting member.
2. Is the chair free of executive or scrutiny functions?	✓			The chair is restricted from being a member of Cabinet. Minute 100, 23rd March 2006, Full Council applies.
3. Are members sufficiently independent of the other key committees of the councils?	✓			Membership of the Committee be restricted to one Cabinet and one Scrutiny member and that the Chair not be a member of Cabinet. Minute 100, 23rd March 2006, Full Council applies. In addition the co-opted member from an external Local Authority further bolsters the independent function.
4. Have all members' skills and experience been assessed and training given for identified gaps?	✓			Initial training on role and responsibilities was undertaken by Richard King, Chair of CIPFA Audit Panel, in Summer 06. Specific training on the Council's internal control framework, SIC process, approach and methodology developed by Internal Audit, production of accounts, was delivered in house by Audit and Accounting Services. Further training has been delivered on Governance arrangements for the D & S Partnership.
5. Can the committee access other committees as necessary?	✓			This is provided for with in the report to Council 23rd March 2006, Para 10.
Meetings				
1. Does the committee meet regularly	✓			4 times per year
2. Are separate, private meetings held	✓			As required.

with the external auditor and internal auditor?				
3. Are meetings free and open without political influences being displayed?	✓			Yes
4. Are decisions reached promptly?	✓			See minutes of meetings.
5. Are agenda papers circulated in advance of meetings to allow adequate preparations by members?	✓			See link to example of agenda noting agenda and meeting dates. Circulation of papers in done in accordance with timescales laid down by Democratic Services. Audit Committee Agenda 26th March 2010
6. Does the committee have the benefit of attendance of appropriate officers at its meetings?	✓			Council officers and representatives from External Audit and other bodies where appropriate attend the committee as required depending upon the make up of the agenda.
Training				
1. Is induction training provided to members?	✓			Training has been provided in respect of the role of the audit service and in respect of Risk Management. Overviews have also been given on the Financial and Accounting practices of the Council and PwC have provided an overview of their external audit role and responsibilities. In addition training has also been provided on the governance arrangements for the D&S Partnership.
2. Is more advanced training available as required?	✓			Advanced training is available if required. For example training provided in 2009/10 on treasury management to enable the Committee to carry out increased responsibilities.

Administration

1. Does the authority's s151 officer attend all meetings?	✓			Attended by s151 officer or his deputy.
2. Are the key officers available to support the committee?	✓			See nos. 6, "Meetings" above.