

Title of Report:	Audit Committee Self-Assessment Report 2022/2023
Committee Report Submitted To:	Audit Committee
Date of Meeting:	21st September 2022
For Decision or For Information	For Information

Linkage to Council Strategy (2019-23)	
Strategic Theme	Innovation and Transformation
Outcome	Improve Service Delivery
Lead Officer	Audit, Risk and Governance Manager

Budgetary Considerations	
Cost of Proposal	N/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue staff costs
Code	
Staffing Costs	In-house staff cost

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. N/A		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:

1.1 Purpose of Report

The purpose of this report is to seek Members comments and approval on the annual self-assessment exercise of the effectiveness of the Audit Committee completed by Elected Members via a Survey Monkey. Attached at Appendix 1.

1.2 Background

Similar to previous years, the Audit Committee are required to assess their effectiveness annually in line with best practice. For 2021/22 this Committee reviewed and considered the National Audit Office checklist that can be used to consider the effectiveness of the Audit Committee. For the 2022/23 the Committee were asked to consider the Self-assessment of good practice that incorporates the key principles set out in CIPFA's Position Statement and Guidance. Where an audit committee has a high degree of performance against the good practice principles, then it is an indicator that the committee is soundly based and has in place a knowledgeable membership.

Members were circulated a survey monkey to complete with the CIPFA self-assessment questionnaire attached (Appendix 1) for comments and to consider responses.

1.3 Key Issues

From the 16 audit committee Members circulated, four responses were received representing 25% of the total Committee.

The Committee can take assurance from the number of good practice questions that we have been able to answer 'yes' demonstrating that the Audit Committee is operating effectively. However, having reviewed the completed the self-assessment checklist, the following recommendations to build the effectiveness of the Committee are tabled for Member's consideration:

75% of the respondents answered partly or no to the question 'Has the committee evaluated whether and how it is adding value to the organisation? And 50% of the respondents answered partly to 'Does the committee have an action plan to improve any areas of weakness. As a result of these responses,

it is proposed that a performance report will come back to the Committee on an annual basis.

1.4 Recommendation

It is recommended that the Audit Committee note the contents of this report and approve the completed Self-Assessment results contained herein.

Appendix 1

Audit Committee Self-Assessment Survey Results

Total Responses = 4

1. Does the authority have a dedicated audit committee?
Yes – 4 (100%)
No – 0

2. Does the audit committee report directly to full Council?
Yes – 4 (100%)
No – 0

3. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?
Yes – 4 (100%)
No – 0

4. Is the role and purpose of the audit committee understood and accepted across the authority?
Yes – 4 (100%)
No – 0

5. Does the audit committee provide support to the Authority in meeting the requirements of good governance?
Yes – 4 (100%)
No – 0

6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?
Yes – 3 (75%)
No – 1 (25%)

7. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?
Yes – 4 (100%)
No – 0

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?
Yes – 4 (100%)
No – 0

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?
Yes – 2 (50%)
Partly – 1 (25%)
Skipped Question – 1 (25%)

10. Where coverage of core areas has been found to be limited, are plans in place to address this?
Yes – 2 (50%)
Partly – 1 (25%)
Skipped Question – 1 (25%)
11. Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?
Yes – 4 (100%)
No – 0
12. Has an effective audit committee structure and composition of the committee been selected?
Yes – 4 (100%)
No – 0
13. Does the Chair of the committee have appropriate knowledge and skills?
Yes – 3 (75%)
Partly – 1 (25%)
14. Are arrangements in place to support the committee with briefings and training?
Yes – 4 (100%)
No - 0
15. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?
Yes – 3 (75%)
Partly – 1 (25%)
16. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?
Yes – 3 (75%)
Partly – 1 (25%)
17. Is adequate secretariat and administrative support to the committee provided?
Yes – 4 (100%)
No – 0
18. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?
Yes – 3 (75%)
No – 1 (25%)
19. Has the committee evaluated whether and how it is adding value to the organisation?
Yes – 1 (25%)
Partly – 2 (50%)

No – 1 (25%)

20. Does the committee have an action plan to improve any areas of weakness?

Yes – 2 (50%)

Partly – 2 (50%)