

CIPFA Self-assessment Checklist – Measuring the Effectiveness of the Audit Committee.

	ISSUE	YES	NO	N/A	Evidence	Comment
A	Terms of Reference					
1.	Have the committee's terms of reference been approved by full Council?	Yes			F&M Committee May 2006	
2.	Do the terms of reference follow the CIPFA model?	Yes			Terms of Reference (TOR) developed from CIPFA Practical Guidance.	
B	Internal Audit Process					
1.	Does the Committee approve the strategic audit approach and the annual programme?	Yes			Audit Sub Committee each year in February	2006-07 Plans F&M April 2006
2.	Is the work of internal audit reviewed regularly?	Yes			Qtrly – Summary of Audit recommendations and annually.	Annual report 2006/07 - June 2006
3.	Are summaries of audit quality questionnaires from managers reviewed?		No			To be introduced as standard from 2007/08.
4.	Is the annual report, from the head of audit, presented to the Committee?	Yes			Audit Sub Committee each year in June.	Annual report 2005/06 - June 2006.
C	External Audit Process					
1.	Are reports on the work of external audit and other inspection agencies presented to the Committee?	Yes			Audit Sub Committee as appropriate. TOR External Audit.	All final reports.
2.	Does the Committee input into the external audit programme?		No			The 2007 Annual Audit and Inspection Plan will be considered.
3.	Does the Committee ensure that officers are acting on and monitoring action taken to implement recommendations?	Yes			Audit Sub Committee TOR	

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4.	Does the Committee take a role in overseeing: <ul style="list-style-type: none"> • Risk management strategies • Internal control statements • Anti-fraud arrangements • Whistle-blowing strategies? 	Yes Yes Yes Yes			Audit Sub Committee TOR, monitor/oversee the processes for risk management, Statement on Internal Control, anti-fraud and corruption strategy and raising concerns at work.	The processes are subject to external and internal audit. The Statement on Internal Control and the Anti-Fraud and Corruption Strategy are considered for adoption by the Sub-Committee.
D Membership						
1.	Has the membership of the Committee been formally agreed and a quorum set?	Yes			F&M Committee May 2006	
2.	Is the chair free of executive or scrutiny functions?	Yes			Chair is not a chair of a policy committee or a member of a Scrutiny.	
3.	Are Members sufficiently independent of the other key committees of the Council?	Yes			Independent of Policy Committees but not Scrutiny.	
4.	Have all Members' skills and experiences been assessed and training given for identified gaps?	Yes			Ongoing Training Programme	
5.	Can the Committee access other Committees as necessary?	Yes			Structure Arrangements - Sub Committee of F & M Committee.	
E Meetings						
1.	Does the Committee meet regularly?	Yes			Quarterly	
2.	Are separate, private meetings held with the external auditor and the internal auditor?	Yes			Agenda briefings	
3.	Are meetings free and open without political influences being displayed?	Yes				

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4.	Are decisions reached promptly?	Yes			Committee minutes	
5.	Are agenda papers circulated in advance of meetings to allow adequate preparation by Members?	Yes			In line with all committee agenda timetables	
6.	Does the Committee have the benefit of attendance of appropriate officers at its meetings?	Yes			Structure Arrangements – details officer attendance.	
F	Training					
1.	Is induction training provided to members?	Yes			Intro to Audit Committees	Independently provided by CIPFA.
2.	Is more advanced training available as required?	Yes			Continuous Programme.	
G	Administration					
1.	Does the Authority's S151 Officer or Deputy attend all meetings?	Yes			ASC Minutes	
2.	Are the key Officers available to support the Committee?	Yes			Chief Executive Monitoring Officer Internal Audit Manager and District Auditor.	