

AUDIT COMMITTEE SELF ASSESSMENT CHECKLIST 2015-16

Issue	Yes	No	N/A	Comment
Terms of Reference				
Have the committee's terms of reference been approved by full council?	✓			Council Constitution states Terms of Reference and approved by Council
Do the terms of reference follow the CIPFA model?	✓			VOG Terms of Reference follows CIPFA model.
Internal Audit Process				
Does the committee approve the strategic audit approach and the annual programme?	✓			Annual Risk Based Audit Plan and the proposed Internal Audit Shared Service Strategy approved by Audit Committee
Is the work of internal audit reviewed regularly?	✓			Audit Committee presented with outturn reports.
Are summaries of quality questionnaires from managers reviewed?	✓			Responses from Client satisfaction Questionnaires are reported.
Is the annual report, from the head of audit, presented to the committee?	✓			Annual Opinion Report presented to committee
External Audit Process				
Are reports on the work of external audit and other inspections agencies presented to the committee?	✓			Minutes from Audit Committee show reports from WAO and Grant Thornton being presented.
Does the committee input into the external audit programme?	✓			External audit programme is presented and discussed.
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	✓			Results of follow up audits are reported as well as completion of recommendations.
Does the committee take a role in overseeing:				
Risk management strategies	✓			Roles & Responsibilities of Audit Committee stated in Risk Management Strategy 2015-2017
Internal control statements	✓			Stated in Audit Committees Terms of Reference
Anti-Fraud arrangements	✓			Anti-Fraud and Corruption states Audit Committee has a key role to play in the prevention and detection of fraud and corruption.
Whistle-Blowing strategies	✓			Whistleblowing Policy states that the

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				Audit Committee, acting through the Monitoring Officer, will retain overall responsibility for maintenance and operation of the policy.
Membership				
Has the membership of the committee been formally agreed and a quorum set?	✓			Constitution states 7 members & 1 lay. Annual meeting lists 7 members and 1 lay approved.
Is the chair free from executive or scrutiny functions?		✓		The Chair is free from executive functions but sits on Joint Consultative Forum & Scrutiny Committee (Corporate Performance and Resources).
Are members sufficiently independent of the other key committees of the council?		✓		Some members are on other committees of the council including Scrutiny however not Cabinet. 4/7 Audit Committee members are members of Scrutiny Committee (Corporate Performance and Resources) and 2 are the chair and vice chair.
Have all members' skills and experiences been assessed and training given for identified gaps?	✓			Democratic Services provide Members training. Audit training provided on an as and when required basis by Chief Internal Auditor.
Can the committee access other committees as necessary?	✓			Reports and issues can be referred as necessary. Some members are on other committees including Scrutiny Committees
Meetings				
Does the committee meet regularly?	✓			Audit Committee minutes confirm regular meetings
Are separate, private meetings held with the external auditor and the internal auditor?	✓			These can be held on request.
Are meetings free and open without political influences being displayed?	✓			Audit Committee minutes confirm meetings free and open without political influences being displayed.
Are decisions reached promptly?	✓			Audit Committee meeting minutes show decisions being promptly met.
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	✓			Members provided with agendas through forward work programme in advance. Also available on external Council website before the meeting.
Does the committee have the	✓			Audit Committee minutes show

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benefit of attendance of appropriate officers at its meetings?				attendance of relevant Officers as required.
Training				
Is induction training provided to members?	✓			Members training provided through Democratic Services.
Is more advanced training available as required?	✓			Provided as and when required by the Head of Audit and / or Committee Chair.
Administration				
Does the authority's S151 officer or deputy attend all meetings?	✓			Section 151 Officer or deputy is always in attendance as well as the Head of Audit.
Are the key officers available to support the committee?	✓			The Head of Audit is available to offer support as required

Analysis of Responses

Yes	26	93%
No	2	7%
N/A	0	
Total	28	100%