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| **Audit committee purpose and governance** |  |
| 1. Does the authority have a dedicated audit committee that is not combined with other functions (e.g. standards, ethics, scrutiny)? | ✓ |  |  | The Governance Committee undertakes the role of Audit Committee. The Governance Committee does not have any additional functions. |  |
| 2. Does the audit committee report directly to full council? (applicable to local government only) | ✓ |  |  | The Governance Committee reports to Full Council. A general report of each Governance meeting held is submitted for consideration. |  |
| 3. Has the committee maintained its advisory role by not taking on any decision-making powers? | ✓ |  |  | The committee reviews, considers and monitors the Council’s Governance, Risk and Control environment and does not have any decision-making powers. |  |
| 4. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA’s 2022 Position Statement? |  | ✓ |  | The Council has adopted the terms of reference contained within the CIPFA Audit Committee Guidance 2018 in March 2021.This covers the same common themes as the CIPFA 2022 Position Statement. | Terms of Reference to be reviewed and updated to incorporate the revised CIPFA 2022 Position Statement and guidance. |
| 5. Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee? | ✓ |  |  | All members of the committee receive training following their appointment to the Committee on their roles. New managers receive introduction to Audit and Risk Training from the Head of Service – Audit & Risk to ensure awareness and understanding. |  |
| 6. Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles? | ✓ |  |  | The Governance Committee can refer concerns to Full Council should there be a need to escalate issues. |  |
| 7. Does the governing body hold the audit committee to account for its performance at least **annually**? |  |  | ✓ | A review of the effectiveness of the Governance Committee was last undertaken in March 2021.  | Standard of performance against recommended practice will be reviewed annually and presented to the Committee at the November meetings. |
| 8. Does the committee publish an annual report in accordance with the 2022 guidance, including:* compliance with the CIPFA Position Statement 2022
 |  |  | ✓ | A general report of each Governance meeting held is submitted for consideration to Full Council. No evidence of an annual report being produced. | Annual report to be publishedand presented to Full Councilat the meetings in May |
| * results of the annual evaluation, development work undertaken and planned improvements
 |  |  | ✓ | As above |
| * how it has fulfilled its terms of reference and the key issues escalated in the year?
 |  |  | ✓ | As above |
| **Functions of the committee** |  |
| 9. Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement? |  |  |  | The Council has adopted the terms of reference contained within the Audit Committee Guidance 2018 in March 2021. | Terms of Reference to be reviewed and updated to incorporate the revised CIPFA 2022 Position Statement and guidance. |
| * Governance arrangements
 |  | ✓ |  | Section 1-10 Governance Risk and Control |
| * Risk management arrangements
 | ✓ |  |  | Section 1-10 Governance Risk and Control |
| * Internal control arrangements, including:

• financial management • value for money• ethics and standards • counter fraud and corruption | ✓ |  |  | Section 31-33 Financial ReportingSection 1-10 Governance Risk and Control |
| * Annual governance statement
 | ✓ |  |  | Section 1-10 Governance Risk and Control |
| * Financial reporting
 |  | ✓ |  | Section 31-33 Financial Reporting |
| * Assurance framework
 | ✓ |  |  | Section 4 Governance, Risk and Control |
| * Internal audit
 | ✓ |  |  | Section 11-23 Internal Audit |
| * External audit
 |  | ✓ |  | Section 24-30 External Audit |
| 10. Over the last year, has adequate consideration been given to all core areas? | ✓ |  |  | Adequate consideration has been given to the AGs and Governance, Internal Audit, External Audit, Risk Management and Financial Reporting. |  |
| 11. Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance? | ✓ |  |  | Over the last year the Governance Committee has considered the following wider functions:* Treasury Management – Annual report and monitoring
* Scrutiny of Financial Affairs - Draft Core Financial Statements
* Supporting Corporate Improvements – Centre for Governance and Public Scrutiny Review
* Considering Matters at the Request of SO other Committees – Changes to Constitution re Planning Committee procedures.
 |  |
| 12. Has the committee met privately with the external auditors and head of internal audit in the last year? | ✓ |  |  | The committee has not collectively met privately with the external auditors and head of internal audit in the last year however, this would occur should a particular situation arise. |  |
| **Membership and Support** |  |
| 13. Has the committee been established in accordance with the 2022 guidance as follows?* Separation from executive
 | ✓ |  |  | No members of the Governance Committee are members of the Executive Cabinet. |  |
| * A size that is not unwieldy and avoids use of substitutes
 | ✓ |  |  | Governance Committee comprises of 7 members.Committee also has reserve members.  |  |
| * Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA’s recommendation
 |  |  | ✓ | The Governance Committee does not have any co-opted independent members. | Committee to consider the Inclusion of independent members |
| 14. Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled? | ✓ |  |  | Assessment of member skills and knowledge was undertaken in 2023.Member Training – Member Induction Marketplace June 2023.Member Development Programme – Governance Committee Training May 2023. |  |
| 15. Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years? |  | ✓ |  | Assessment of member skills and knowledge was undertaken in 2023.  | Skills and knowledge responses to be analysed and training plan developed to address identified needs. |
| 16. Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance? | ✓ |  |  | Training has been provided to Governance Committee members by the Head of Internal Audit and Monitoring Officer during 2022/23 covering all core areas.Further training is to be provided on the role of the Audit / Governance Committee is to be held on the 30th October 2023. |  |
| 17. Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance? |  | ✓ |  | Recent training provided, as above.Assessment of member skills and knowledge was undertaken in 2023. | Skills and knowledge responses to be analysed and training plan developed to address identified needs. |
| 18. Is adequate secretariat and administrative support provided to the committee? | ✓ |  |  | All meetings are attended by a member of the Democratic Services who support the Committee with their secretariat and administrative needs. All agendas and minutes of the meetings are published on the Council’s website. |  |
| 19. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO? | ✓ |  |  | External Audit, Chief Financial Officer, Head of Audit and Monitoring Officer attend the majority of meetings. Senior Management attend to provide further information as required.  |  |
| **Effectiveness of the committee** |  |
| 20. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? |  |  | ✓ | No formal feedback has been sought by the Committee. | General feedback will be sought as part of a wider committee self-assessment. Results to be reported in the Annual report |
| 21. Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement? | ✓ |  |  | During 2022/23 the Committee operated with an experienced Chair and meetings were well conducted. A new Chair in place with effect from May 2023 who has experience of the committee and as a Deputy Chair.  |  |
| 22. Are meetings effective with a good level of discussion and engagement from all the members? | ✓ |  |  | Good engagement levels from members. Evidenced in meeting minutes. |  |
| 23. Has the committee maintained a non-political approach to discussions throughout? | ✓ |  |  | Good engagement levels from members. Non-political approach evidenced in meeting minutes. |  |
| 24.Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers? | ✓ |  |  | Review summaries and information on outstanding audit actions are provided to Committee on a regular basis.Senior officers have attended the meetings to present reports on subject matters appropriate for the committee or to provide background and updates on areas identified as requiring improvement. |  |
| 25. Does the committee make recommendations for the improvement of governance, risk and control arrangements? | ✓ |  |  | Good levels of discussion evidenced in the committee meeting minutes and via recordings of meeting available publicly on YouTube in relation to governance, risk and control. |  |
| 26. Do audit committee recommendations have traction with those in leadership roles? | ✓ |  |  | As above |  |
| 27. Has the committee evaluated whether and how it is adding value to the organisation? |  |  | ✓ | This will be assessed as the feedback is obtained and the annual report developed. | Refer to actions above. |
| 28. Does the committee have an action plan to improve any areas of weakness? |  | ✓ |  | An action plan was developed and reported to Committee March 2021 (following the last self assessment). All actions were completed | The results of this self assessment and the skills and knowledge questionnaire by all Committee members will further inform an updated action plan. |
| 29. Has this assessment been undertaken collaboratively with the audit committee members? |  | ✓ |  | An action plan was developed and reported to Committee March 2021. This was formally noted and accepted. |