

<b>Audit committee purpose and governance</b>	<b>YES</b>	<b>PARTLY</b>	<b>NO</b>	<b>Comments</b>
1 Does the authority have a dedicated audit committee?	YES			Merged with Standards Committee reported to Cabinet 13 May 2014
2 Does the audit committee report directly to full council?	YES			Report to Cabinet 13 September 2016 and Council 19 Sept 2017
3 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	YES			Set out in Constitution
4 Is the role and purpose of the audit committee understood and accepted across the authority?	YES			Some minor areas in relation to independence from executive and attendance at committee by Chief Executive
5 Does the audit committee provide support to the authority in meeting the requirements of good governance?	YES			
6 Are the arrangements to hold the committee to account for its performance operating satisfactorily?	YES			Annual report to Cabinet 19 Sept 2017 and Council 21 Sept 2017 outlining activity during previous year
<b>Functions of the committee</b>	<b>YES</b>	<b>PARTLY</b>	<b>NO</b>	
7 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?				
☞☞ - good governance	YES			
☞☞ - assurance framework	YES			
☞☞ - internal audit	YES			
☞☞ - external audit	YES			
☞☞ - financial reporting	YES			Statement of Accounts now reviewed by Audit & Standards Committee prior to Accounts Committee
☞☞ - risk management	YES			
☞☞ - value for money or best value	YES			
☞☞ - counter-fraud and corruption.	YES			
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			Evidenced by this self-assessment and annual report to Cabinet. Annual evaluation to assess this will also be an annual item on the Committee Agenda.
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			Now merged with Standards Committee. Treasury Management Strategy and six-month progress reported. Wider areas to be considered at a future agenda.
10 Where coverage of core areas has been found to be limited, are plans in place to address this?	YES			Subject to minor areas in question 4
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			
<b>Membership and support</b>	<b>YES</b>	<b>PARTLY</b>	<b>NO</b>	
12 Has an effective audit committee structure and composition of the committee been selected? This should include:				
☞☞ - separation from the executive	YES			Chair and Vice Chair non-Cabinet members. Two Cabinet members serve on the Audit & Standards Committee but the Council welcomes this as a balance between separation and the inclusion and awareness of the Committee's activities by the Executive
☞☞ - an appropriate mix of knowledge and skills among the membership	YES			Committee membership to consider skills audit to identify training gaps.
☞☞ - a size of committee that is not unwieldy	YES			
☞☞ - where independent members are used, that they have been appointed using an appropriate process.	YES			See Cabinet report 13 May 2014, Review of the Council's Decision Making Structures.
13 Does the chair of the committee have appropriate knowledge and skills?	YES			
14 Are arrangements in place to support the committee with briefings and training?		Partly		Committee members asked to consider training requirements. Committee training matrix drafted by officers, to be reported to future Audit and Standards Committee for member approval. A membership skills audit needs to be completed against this, training requirements identified and a plan to address agreed.
15 Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			No	Assessment needs to be considered as above, and also to take account new membership.
16 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	YES			Strategic Director of Finance to be requested to attend a future meeting of the Committee
17 Is adequate secretariat and administrative support to the committee provided?	YES			
<b>Effectiveness of the committee</b>	<b>YES</b>	<b>PARTLY</b>	<b>NO</b>	
18 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	YES			Not proactively sought but mechanism exists through annual report to Cabinet
19 Has the committee evaluated whether and how it is adding value to the organisation?	YES			As above
20 Does the committee have an action plan to improve any areas of weakness?		Partly		Skills analysis to be undertaken and overlaid with training matrix, following which a Development Action Plan will be drawn up which will be subject to continuous formal committee review