

## Appendix 2

### Self-assessment of Good Practice

Good practice question	Yes	Partly	No	Action
<b>Audit committee purpose and governance</b>				
1 Does the authority have a dedicated audit committee?	✓			
2 Does the audit committee report directly to full council? (Applicable to local government only.)	✓			
3 Do the terms of reference (ToR) clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓			
4 Is the role and purpose of the audit committee understood and accepted across the authority?		✓		
5 Does the audit committee provide support to the authority in meeting the requirements of good governance?	✓			
6 Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓			Annual report presented to Council
<b>Functions of the committee</b>				
7 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?		✓		Terms of reference to be considered as part of wider governance arrangement review
<ul style="list-style-type: none"> <li>• Good governance</li> </ul>		✓		Inferred but not specifically mentioned
<ul style="list-style-type: none"> <li>• assurance framework, including partnerships and collaboration arrangements</li> </ul>		✓		Currently incorporated within the Annual Governance Statement
<ul style="list-style-type: none"> <li>• internal audit</li> </ul>	✓			
<ul style="list-style-type: none"> <li>• External audit</li> </ul>	✓			
<ul style="list-style-type: none"> <li>• Financial reporting</li> </ul>	✓			
<ul style="list-style-type: none"> <li>• Risk management</li> </ul>	✓			
<ul style="list-style-type: none"> <li>• Value for money or best value</li> </ul>	✓			

<ul style="list-style-type: none"> <li>Counter fraud and corruption</li> </ul>	✓			
<b>Supporting the ethical framework</b>				
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?	✓			
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?		✓		To be considered at this meeting
10 Where coverage of core areas has been found to be limited, are plans in place to address this?	✓			
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?			✓	Constitution section 2.1.4 includes miscellaneous no executive functions
<b>Membership and support</b>				
12 Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> <li>separation from the executive</li> <li>an appropriate mix of knowledge and skills among the membership</li> <li>a size of committee that is not unwieldy</li> <li>consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement)</li> </ul>	✓  ✓  ✓		✓	

13 Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council?			✓	Dependant on outcome of discussion
14 Does the chair of the committee have appropriate knowledge and skills?	✓			
15 Are arrangements in place to support the committee with briefings and training?	✓			
16 Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			✓	
17 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	✓			
18 Is adequate secretariat and administrative support to the committee provided?	✓			
<b>Effectiveness of the Committee</b>				
19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	✓			
20 Are meetings effective with a good level of discussion and engagement from all the members?	✓			
21 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?	✓			
22. Does the committee make recommendations for the improvement of governance,	✓			

risk and control and are these act on?				
23. Has the committee evaluated whether and how it is adding value to the organisation?	✓			
24 Does the committee have an action plan to improve any areas of weakness?			✓	
25 Does the committee publish an annual report to account for its performance and explain its work?	✓			