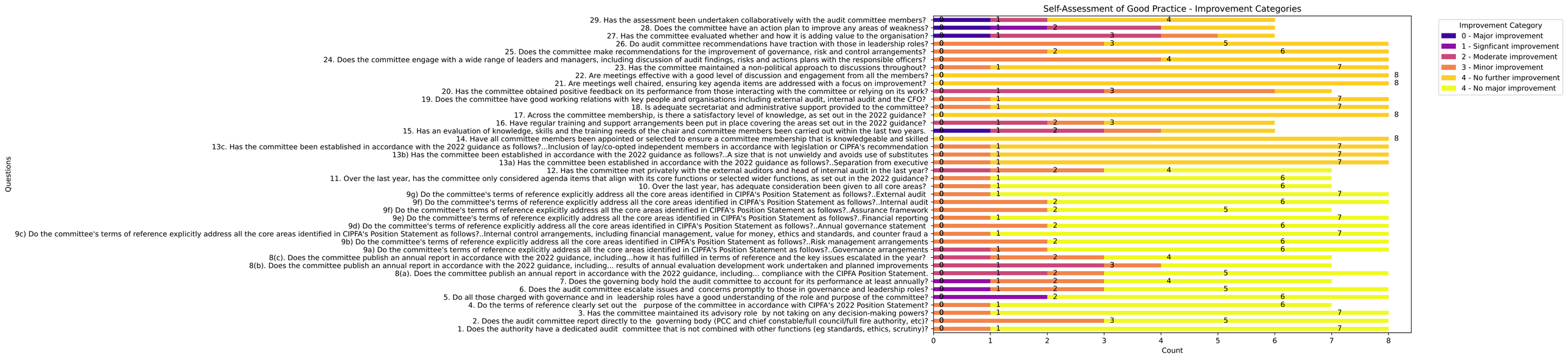
Self-Assessment of Good Practice - Improvement Categories
Questions
29. Has the assessment been undertaken collaboratively with the audit committee members?
28. Does the committee have an action plan to improve any areas of weakness?
27. Has the committee evaluated whether and how it is adding value to the organisation?
26. Do audit committee recommendations have traction with those in leadership roles?
25. Does the committee make recommendations for the improvement of governance, risk and control arrangements?
24. Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and actions plans with the responsible officers?
23. Has the committee maintained a non-political approach to discussions throughout?
22. Are meetings effective with a good level of discussion and engagement from all the members?
21. Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?
20. Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?
19. Does the committee have good working relations with key people and organisations including external audit, internal audit and the CFO?
18. Is adequate secretariat and administrative support provided to the committee?
17. Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?
16. Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?
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.
14. Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled
13c. Has the committee been established in accordance with the 2022 guidance as follows?...Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation
13b) Has the committee been established in accordance with the 2022 guidance as follows?..A size that is not unwieldy and avoids use of substitutes
13a) Has the committee been established in accordance with the 2022 guidance as follows?..Separation from executive
12. Has the committee met privately with the external auditors and head of internal audit in the last year?
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?
10. Over the last year, has adequate consideration been given to all core areas?
9g) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..External audit
9f) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Internal audit
9f) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Assurance framework
9e) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Financial reporting
9d) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Annual governance statement
9c) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Internal control arrangements, including financial management, value for money, ethics and standards, and counter fraud a
9b) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Risk management arrangements
9a) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?..Governance arrangements
8(c). Does the committee publish an annual report in accordance with the 2022 guidance, including...how it has fulfilled in terms of reference and the key issues escalated in the year?
8(b). Does the committee publish an annual report in accordance with the 2022 guidance, including... results of annual evaluation development work undertaken and planned improvements
8(a). Does the committee publish an annual report in accordance with the 2022 guidance, including... compliance with the CIPFA Position Statement.
7. Does the governing body hold the audit committee to account for its performance at least annually?
6. Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?
5. Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?
4. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?
3. Has the committee maintained its advisory role by not taking on any decision-making powers?
2. Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?
1. Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?
Count
Improvement Category
0 - Major improvement
1 - Signficant improvement
2 - Moderate improvement
3 - Minor improvement
4 - No further improvement
4 - No major improvement