

## **FLINTSHIRE COUNTY COUNCIL**

**REPORT TO:**           **AUDIT COMMITTEE**

**DATE:**               **WEDNESDAY, 12 DECEMBER 2012**

**REPORT BY:**       **HEAD OF FINANCE**

**SUBJECT:**           **AUDIT COMMITTEE SELF ASSESSMENT AGAINST  
CIPFA REQUIREMENTS**

### **1.00   PURPOSE OF REPORT**

1.01   To inform members of the results of the Audit Committee self assessment which will feed into the preparation for the Annual Governance Statement 2012/13. It will also form the basis for the provision of any further training required by the committee.

### **2.00   BACKGROUND**

- 2.01   The Chartered Institute of Public Finance and Accountancy (CIPFA) published 'Audit Committees – Practical Guidance for Local Authorities' in 2006, followed by 'A Toolkit for Local Authority Audit Committees', with the aim of providing a set of advice and suggestions on good practice in the operation of Audit Committees. The toolkit included a self assessment questionnaire. However this is not prescriptive and local arrangements may be implemented which provide the same level of assurance. The questionnaire is completed annually by the members of the Audit Committee. It has been amended slightly this year to take into account questions identified in previous years as not being applicable to Flintshire Audit Committee.
- 2.02   The Audit Committee itself is part of the governance framework of the Authority. It is therefore appropriate for the self assessment questionnaire to be completed as part of the preparation for the Annual Governance Statement for 2012/13, which reports on overall governance within the Authority and will be published with the annual accounts.
- 2.03   In addition the results will be used to inform the provision of training to Audit Committee members. The Wales Audit Office identified in a report in June 2012 that training had not always take place in the past. They recommended that Internal Audit should 'Review and analyse the self-assessment results to identify knowledge gaps and training needs to further develop the committee.'

2.04 The current committee received Induction Training in June 2012. It has met three times since then, and this is an opportune time to implement that recommendation so that any further training can be scheduled for early in 2013.

### **3.00 CONSIDERATIONS**

3.01 The questionnaire and supporting information are shown in Appendix A. The results have been analysed to show the number of 'yes' and 'no' answers to each question.

3.02 The results show

### **4.00 RECOMMENDATIONS**

4.01 That the committee considers the results and reaches a decision on any further training required.

### **5.00 FINANCIAL IMPLICATIONS**

5.01 None as a direct result of this report.

### **6.00 ANTI POVERTY IMPACT**

6.01 None as a direct result of this report.

### **7.00 ENVIRONMENTAL IMPACT**

7.01 None as a direct result of this report.

### **8.00 EQUALITIES IMPACT**

8.01 None as a direct result of this report.

### **9.00 PERSONNEL IMPLICATIONS**

9.01 None as a direct result of this report.

### **10.00 CONSULTATION REQUIRED**

10.01 None as a direct result of this report.

### **11.00 CONSULTATION UNDERTAKEN**

11.01 None as a direct result of this report.

### **12.00 APPENDICES**

12.01 Audit Committee self assessment checklist.

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985**  
**BACKGROUND DOCUMENTS**

None

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