

AUDIT COMMITTEE

Date of Meeting	Wednesday, 16 March 2016
Report Subject	Audit Committee Self Assessment
Cabinet Member	n/a
Report Author	Internal Audit Manager
Category	Assurance

EXECUTIVE SUMMARY

The report shows the results of the Audit Committee self-assessment carried out in February 2016. This will feed into the preparation of the Annual Governance Statement 2015/16. It will also form the basis for the provision of any training or development required by the committee.

The results have been analysed and compared to the previous year. Members' comments have also been taken into account. The detail is given in Appendix A. Average scores for most of the questions are similar to last year, however there have been differences.

The average score for question 2, contributing to the development of an effective control environment, decreased from 4.2 to 3.5. Comments from Members in this section and throughout the questionnaire expressed concern over the lack of implementation of actions by officers.

The average score for question 7, value for money, increased from 3.3 to 3.9. This reflects the increased focus on this area after the low score last year, with several Internal Audit reports highlighting value for money issues.

RECOMMENDATIONS

1	That the committee considers the results and reaches a decision on any action required, further information needed, or development or training required, individually or collectively.
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REPORT DETAILS

1.00	EXPLAINING THE AUDIT COMMITTEE SELF ASSESSMENT AGAINST CIPFA GUIDANCE
1.01	The Chartered Institute of Public Finance and Accountancy (CIPFA) published 'Audit Committees – Practical Guidance for Local Authorities and Police' in December 2013, with the aim of providing CIPFA's view of best practice for Audit Committees and of supporting them in operating effectively. The guidance includes a self-assessment questionnaire on Evaluating the Effectiveness of the Audit Committee.
1.02	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 2015/16, which reports on overall governance within the Authority and will be published with the annual accounts.
2.00	RESOURCE IMPLICATIONS
2.01	None from the report itself. Resources may be needed to address any actions or development needs identified.
3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Summary results compiled from questionnaires completed by all Audit Committee members.
4.00	RISK MANAGEMENT
4.01	The Audit Committee is part of the governance framework of the Authority. It therefore must function effectively to fulfil its role. This process allows the committee to assess how effective it is and take action to mitigate any deficiencies.
5.00	APPENDICES
5.01	Appendix A – Summary of responses to the self-assessment questionnaire
6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Contact Officer: David Webster, Internal Audit Manager Telephone: 01352 702248 E-mail: david.webster@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.