

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 15 March 2017
<b>Report Subject</b>	Audit Committee Self-Assessment
<b>Cabinet Member</b>	Not Applicable
<b>Report Author</b>	Interim Internal Audit Manager
<b>Type of Report</b>	Assurance

### EXECUTIVE SUMMARY

The report shows the results of the Audit Committee self-assessment carried out in February 2017. This will feed into the preparation of the Annual Governance Statement 2016/17. 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 have increased since last year.

The average score for question 7, value for money, increased for the second year from 3.9 to 4.3. This reflects the increased focus on this area with several Internal Audit reports highlighting value for money issues.

However, the average score for question 8, Fraud, decreased from 4 to 3. Comments highlighted a lack of awareness when reviewing Fraud Risks against standards.

### RECOMMENDATIONS

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

### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE INTERNAL AUDIT PROGRESS REPORT</b>
1.01	The Chartered Institute of Public Finance and Accountancy (CIPFA) published 'Audit Committee – 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 2016/17 which reports on overall governance within the Authority and will be published with the annual accounts.

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None from the report itself. Resources may be required to address any actions or development needs identified.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	Summary results compiled from questionnaires completed by Audit Committee members.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	The Audit Committee is part of the governance framework for 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.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A – Summary of responses to the self-assessment questionnaires.

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	None.  <b>Contact Officer:</b> Lisa Brownbill, Interim Internal Audit Manager <b>Telephone:</b> 01352 702231 <b>E-mail:</b> <a href="mailto:Lisa.brownbill@flintshire.gov.uk">Lisa.brownbill@flintshire.gov.uk</a>

7.00	<b>GLOSSARY OF TERMS</b>
7.01	<b>Corporate Governance:</b> the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basis 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.