

Ref	Topic	1	2	3	4	5	Comments / Resolution	Action	Responsible Officer	Due Date
		Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly Disagree				
<b>Purpose of Audit Committee:</b>										
1	Each Audit Committee member understands the committee has different roles and responsibilities to those of Overview & Scrutiny.	2	4	0	0	0	The Committee confirmed they understand the Committee has different roles and responsibilities to those of Overview & Scrutiny (O&S); however, this is an area they are particularly keen in linking up to ensure there is a clear process for raising areas of risk to the relevant O&S and vice versa. This links in with question 10.	No Action	-	-
2	The Audit Committee's Terms of Reference clearly defines and accurately reflects its responsibilities in promoting good governance and acting independent and objective at all times.	2	4	0	0	0	The composition of the Committee was discussed, including the size, frequency and timing of meetings. Whilst there was some discussion on the size and timing of the meetings, it was felt that due to the current makeup of the committee members, there was little need to adjust the timing of meeting. Therefore this would be revaluated should there be any new members or where the timing of all other committee	<ul style="list-style-type: none"> <li>Update and present the revised Terms of Reference and Charter to the November Audit Committee for consideration.</li> <li>Review the timing of the meetings should new members join the committee.</li> </ul>	Internal Audit Manager & Audit Committee	November 2018
									Audit Committee	On going

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							<p>meetings were altered. It was confirmed the size of the committee could not be amended unless requested to do so at the Council's AGM.</p> <p>In the main the Committee agreed to revised Terms of Reference and Charter that was circulated prior to the workshop. The Terms of Reference had been updated to bring them in line with current practices of the Committee and to include the requirement for the Audit Committee to provide an annual report to full council to demonstrate their accountability.</p>			
<b>Governance:</b>										
3	The Audit Committee is regarded as being an essential part of the Council's corporate governance	2	2	2	0	0	Overall the majority of Committee members felt that the Audit Committee was seen as an essential part of the Council's governance framework, however they were keen to seek a wider view.	It was agreed that next year the same question would be asked of Overview & Scrutiny, Cabinet members and Chief Officers.	Internal Audit Manager	2019/20 Self-Assessment

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	framework.									
4	The Audit Committee provides meaningful assurance to Council and management as to the effectiveness of areas such as <i>Corporate Governance, Risk Management, Financial management and Internal Control.</i>	1	2	2	1	0	<p>The responses obtained varied between score of 1-4. This prompted discussions in the first instance of what assurance actually is. The Audit Committee were comfortable with the need to obtain confidence from the various sources to demonstrate effective Corporate Governance, Risk Management, Financial Reporting and Internal Control. A number of suggestions were made where this could be improved to give the committee greater confidence and understanding.</p>	<ul style="list-style-type: none"> <li>Given the Audit Committee members are relatively new to the committee, guidance on the areas to consider / focus in on e.g. statement of accounts, would greatly benefit the members. It was agreed a short briefing would be provided at a committee meeting prior to any major paper being presented to Committee. This particularly relates to the statement of accounts and AGS.</li> <li>The committee discussed the overall assurance opinion determined by the Internal Audit Manager at the year end. The committee felt that it would be useful to have a cumulative picture of this on an ongoing basis rather than waiting until the year end. It was agreed that the Internal</li> </ul>	<p>Internal Audit Manager, Audit Committee &amp; Key Officers</p> <p>Internal Audit Manager</p>	<p>On going</p> <p>November 2018 and on going</p>

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								<p>Audit Progress Report would provide this information throughout the year.</p> <ul style="list-style-type: none"> <li>The risk profile of the Council was discussed on how the Committee could obtain assurance in relation to those strategic risks which are effectively out of the controls of the Council. It was agreed that areas such as the Council's response to continuity plans e.g. BREXIT, could be explored.</li> <li>The impact on decision making was discussed and whether service delivered their intended outcomes. Whilst this could form part of Internal Audits work it also falls under the responsibility of the Overview &amp; Scrutiny Committees.</li> </ul>	<p>Chief Officer - Governance &amp; Internal Audit Manager</p> <p>Internal Audit Manager and Chairs / Vice Chair Liaison Group</p>	<p>March 2019</p> <p>On going</p>

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								<ul style="list-style-type: none"> <li>IT Priorities was another topic explored by the committee as a number of actions appear to be on hold due to IT priorities. The committee agreed it would be helpful if IT could share with committee their approach to demand planning and how management actions fit into this.</li> <li>The Committee commented that sometimes it was difficult to extract the information needed due to the size of certain documents. Example the AGS is long and wordy when they really need to feel assured.</li> <li>The Committee also suggested there may be times they need additional information to gain assurance or an explanation, particularly when relating to poor</li> </ul>	Internal Audit Manager & ICT Services	March 2019
									Internal Audit Manager & Key Officers	On going
									Audit Committee	As and when required

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								<p>performance or delays in implementing management actions.</p> <p>This would be reviewed on a case by case basis to determine the best approach. Options include, escalating to the Chair and Vice Chair Liaison Group for the relevant Overview and Scrutiny Committee to take forward or invite the relevant Chief Officer and or Service Manager to attend Audit Committee.</p>		
<b>Financial Statements</b>										
5	The Audit Committee obtains sufficient information to provide assurance and make recommendations over the quality	0	4	2	0	0	In the main the Committee felt that they obtained sufficient information to provide assurance and make recommendations. However they also identified further areas for improvement.	<ul style="list-style-type: none"> <li>Given the Audit Committee members are relatively new to the committee guidance on the areas to consider / focus training in relation to the statement of accounts would benefit the committee – it was agreed that prior to any major</li> </ul>	Internal Audit Manager to liaise with Key Officers	On going

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	and accuracy of the Financial Statements.							<p>paper to be presented to the Committee, a short briefing on the subject to take place the committee meeting before.</p> <ul style="list-style-type: none"> <li>Audit Committee agreed that the above would assist them in questioning and challenging information they receive going forward.</li> </ul>	Audit Committee	On going
<b>Assurance – Internal Audit:</b>										
6	The Audit Committee obtains sufficient assurance over the quality of the Internal Audit service.	1	5	0	0	0	<p>The Committee confirmed they obtained sufficient assurance over the quality of the Internal Audit Service operationally (PIs).</p> <p>The Audit Committee asked how Internal Audit could demonstrate its effectiveness in proving value to the Council. Whilst the work of Internal Audit is aimed to deliver value in the nature it provides assurance to management, alternative approaches to</p>	Develop reporting method to demonstrate further the value of work Internal Audit Service delivers.	Internal Audit Manager	June 2019

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							demonstrate value will be sought.			
7	The Audit Committee obtains sufficient assurance over the Council's approach to Counter Fraud.	0	5	1	0	0	In the main, the Committee felt that they obtained sufficient assurance of the Council's approach to countering fraud.	No action	-	-
<b>Assurance – External Audit</b>										
8	The Audit Committee obtains sufficient assurance over the quality of the External Audit service.	1	4	0	1	0	Collectively the Committee discussed the results and confirmed overall they obtained sufficient assurance over the quality of the External Audit service.	No action	-	-
<b>Audit Committee - Accountability</b>										
9	Each Audit Committee member has a good understanding of the Council's priorities, statutory	1	4	1	0	0	Overall the Committee agreed they had a good understanding of the Council's priorities and obligations and how their role supports them.	No Action	-	-

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	obligations and how their role as an Audit Committee member supports them.									
10	Audit Committee members are provided with sufficient training and information.	1	3	0	2	0	In the main the Committee felt that they did receive appropriate training; however, through the workshop and discussion, further areas for development in the provision of training were identified.	<ul style="list-style-type: none"> <li>• Due to the technicality of Treasury Management it was questioned why all members attend the session rather than the session being tailored to the needs of the Audit Committee members and for the training to cover both local and national level. To raise with Finance.</li> <li>• The committee felt it would be beneficial to have ½ hour training on key topics (ahead of when they are due to be presented at Audit Committee). 9.30-10.00 is the preferred timing for the training.</li> </ul>	Finance Officers  Internal Audit Manager to liaise with Key Officers	June 2019  On going

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								<ul style="list-style-type: none"> <li>Audit Committee to identify any specific training themes.</li> </ul>	Audit Committee	On going
11	The Audit Committee collectively possesses an appropriate skills mix to enable it to fulfil its role.	0	2	3	1	0	The Committee approached this question as 'collectively' as they recognise each member has different skills and strengths. Throughout the workshop the committee explored how they could work better and smarter. Actions to support this are detailed throughout this document.	No Action	-	-
12	The Audit Committee communicates effectively with Full Council, Scrutiny Committees, the Internal Audit Manager, External Audit and other stakeholders.	0	0	4	1	1	Whilst it was felt that the Audit Committee communicates effectively with the Internal Audit Manager and External Audit, the Committee did identify further opportunities for improvement.	<ul style="list-style-type: none"> <li>The Audit Committee strongly felt committees do not currently operate as a 'whole' and welcomed the reestablishment of the Chairs / Vice Chair liaison meetings.</li> <li>The Committee explored how risks raised by Audit Committee to Chairs / Vice Chairs will be monitored. The committee was reassured that this would take place through action tracking due to the</li> </ul>	Chair & Vice Chair Liaison Group	December 2018
									Chair & Vice Chair Liaison Group	December 2018

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								<p>success with Audit Committees action tracking.</p> <ul style="list-style-type: none"> <li>Committee raised the need for Overview &amp; Scrutiny (O&amp;S), particularly the Cabinet Portfolio holders, to be made aware of any red / limited assurance audit reports. It was confirmed that each Chief Officer is advised to present their audit report to the relevant O&amp;S prior to attending Audit Committee. To continue with this practice, including informing the Portfolio holder. This will also be picked up as part of the work of the Chair and Vice Chair Liaison Group</li> <li>The need for the Committee to communicate further with Council. This will be achieved through the Chair and Vice Chair Liaison Group and the</li> </ul>	<p>Internal Audit Manager and Chair and Vice Chair Liaison Group</p> <p>Chair and Vice Chair Liaison Group and Chair of the Audit</p>	<p>On going</p> <p>November 2018</p> <p>June 2019</p>

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								Audit Committee's annual report to Council.  • The Audit Committee felt it would be beneficial to meet all members of the Internal Audit team. An informal meeting will be arranged prior to the next committee meeting.  • A similar approach to be applied for officers responsible for finance / asset disposals, limiting this to key officers within the service.	Committee  Internal Audit & Audit Committee  Internal Audit Manager, Key Officers and Audit Committee	November 2018  March 2019
13	The Audit Committee adequately accounts for how well it undertakes its roles and meets its terms of reference.	0	2	2	2	0	The Audit Committee recognised this was an area for improvement which is demonstrated in the score.	This will be addressed through the Chair presenting the Audit Committee's Annual Report to demonstrate their accountability.	Chair of Audit Committee	June 2019
<b>Overall Score</b>		<b>11</b>	<b>41</b>	<b>17</b>	<b>8</b>	<b>1</b>				

