

## Self-assessment Checklist – Measuring the Effectiveness of the Audit Committee

| ISSUE                                                                                               | YES | NO | N/A | Comment |
|-----------------------------------------------------------------------------------------------------|-----|----|-----|---------|
| <b>Terms of Reference</b>                                                                           |     |    |     |         |
| Have the committee's terms of reference been approved by full council?                              |     |    |     |         |
| Do the terms of reference follow the CIPFA model?                                                   |     |    |     |         |
| <b>Internal Audit Process</b>                                                                       |     |    |     |         |
| Does the committee approve the strategic audit approach and the annual programme?                   |     |    |     |         |
| Is the work of internal audit reviewed regularly?                                                   |     |    |     |         |
| Are summaries of quality questionnaires from managers reviewed?                                     |     |    |     |         |
| Is the annual report, from the head of audit, presented to the committee?                           |     |    |     |         |
| <b>External Audit Process</b>                                                                       |     |    |     |         |
| Are reports on the work of external audit and other inspection agencies presented to the committee? |     |    |     |         |

| ISSUE                                                                                                                                                                                                                                                | YES | NO | N/A | Comment                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|------------------------------------------------------------------------|
| Does the committee input into the external audit programme?                                                                                                                                                                                          |     |    |     |                                                                        |
| Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?                                                                                                                                      |     |    |     |                                                                        |
| <p>Does the committee take a role in overseeing:</p> <ul style="list-style-type: none"> <li>• risk management strategies</li> <li>• internal control statements</li> <li>• anti-fraud arrangements</li> <li>• whistle-blowing strategies?</li> </ul> |     |    |     | See explanation in section 2.3 of the main report                      |
| <b>Membership</b>                                                                                                                                                                                                                                    |     |    |     |                                                                        |
| Has the membership of the committee been formally agreed and a quorum set?                                                                                                                                                                           |     |    |     |                                                                        |
| Is the chair free of executive or scrutiny functions?                                                                                                                                                                                                |     |    |     |                                                                        |
| Are members sufficiently independent of the other key committees of the council?                                                                                                                                                                     |     |    |     |                                                                        |
| Have all members' skills and experiences been assessed and training given for identified gaps?                                                                                                                                                       |     |    |     | Individual Members have not been assessed – training provided for all. |

| ISSUE                                                                                         | YES | NO | N/A | Comment |
|-----------------------------------------------------------------------------------------------|-----|----|-----|---------|
| Can the committee access other committees as necessary?                                       |     |    |     |         |
| <b>Meetings</b>                                                                               |     |    |     |         |
| Does the committee meet regularly?                                                            |     |    |     |         |
| Are separate, private meetings held with the external auditor and the internal auditor?       |     |    |     |         |
| Are meetings free and open without political influences being displayed?                      |     |    |     |         |
| Are decisions reached promptly?                                                               |     |    |     |         |
| Are agenda papers circulated in advance of meetings to allow adequate preparation by members? |     |    |     |         |
| Does the committee have the benefit of attendance of appropriate officers at its meetings?    |     |    |     |         |
| <b>Training</b>                                                                               |     |    |     |         |
| Is induction training provided to members?                                                    |     |    |     |         |

| ISSUE                                                            | YES | NO | N/A | Comment                                                                                                           |
|------------------------------------------------------------------|-----|----|-----|-------------------------------------------------------------------------------------------------------------------|
| Is more advanced training available as required?                 |     |    |     |                                                                                                                   |
| <b>Administration</b>                                            |     |    |     |                                                                                                                   |
| Does the authority's s151 officer or deputy attend all meetings? |     |    |     | Not at present, in order to boost the independence of HoARM. Deputy to the Director will attend wef November 2006 |
| Are the key officers available to support the committee?         |     |    |     |                                                                                                                   |