

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

| ISSUE | YES | NO | N/A | Comment |
|---|-----|----|-----|---------|
| Terms of Reference | | | | |
| Have the committee's terms of reference been approved by full council? | | | | |
| Do the terms of reference follow the CIPFA model? | | | | |
| Internal Audit Process | | | | |
| 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? | | | | |
| External Audit Process | | | | |
| Are reports on the work of external audit and other inspection agencies presented to the committee? | | | | |

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| 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? | | | | |
| Does the committee take a role in overseeing: <ul style="list-style-type: none"> • risk management strategies • internal control statements • anti-fraud arrangements • whistle-blowing strategies? | | | | The adequacy of the Risk Management framework has been delegated to the Corporate Risk Management Group |
| Membership | | | | |
| 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. |

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| Can the committee access other committees as necessary? | | | | |
| Meetings | | | | |
| Does the committee meet regularly? | | | | |
| Are separate, private meetings held with the external auditor and the internal auditor? | | | | Members of the Audit Committee have the facility to meet privately with both the Head of Internal Audit and KPMG whenever required. |
| 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? | | | | |
| Training | | | | |
| Is induction training provided to members? | | | | |

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| | | | | |
| Is more advanced training available as required? | | | | |
| Administration | | | | |
| Does the authority's s151 officer or deputy attend all meetings? | | | | |
| Are the key officers available to support the committee? | | | | |

May 2008