

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 Internal Audit, presented to the committee?				
External Audit Process				
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?				
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.

ISSUE	YES	NO	N/A	Comment
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?				

ISSUE	YES	NO	N/A	Comment
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 2009