







Self-assessment of Good Practice

Good practice questions		Compliant Y / N / P ★ ▲ ●	Comments	Actions for improvement (incl. timescales)
Audit Committee purpose and governance				
1	Does the authority have a dedicated audit committee?	★	Details within the Constitution. Refer to section 3.10 of the Constitution (Audit and Governance Committee Terms of Reference) pages 48 – 51  Constitution.pdf	None


Good practice questions		Compliant		Actions for improvement (incl. timescales)
		Y / N / P 	Comments	
2	<p>Does the audit committee report directly to full council?</p> <p>(Applicable to local government only).</p>		<p>The Audit and Governance Committee reports directly to full Council as per the Constitution by presenting an annual report providing assurance that the Council's systems of governance are operating effectively.</p> <p> chairmans report 2018.pdf</p>	None




Good practice questions		Compliant Y / N / P ★ ▲ ●	Comments	Actions for improvement (incl. timescales)
3	Do the terms of reference clearly set out the purpose of the Committee in accordance with CIPFA's Position Statement?	●	<p>The Audit and Governance Committee's Terms of Reference is currently in accordance with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2013 edition.</p> <p>This Terms of Reference was approved by the Constitution Committee on 9th June 2014.</p> <div style="text-align: center;">  Terms of Reference.pdf </div>	<p>Action</p> <p>Update Terms of Reference in line with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018.</p>

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
4	Is the role and purpose of the audit committee understood and accepted across the authority?	★	<p>The annual report of the Audit and Governance Committee is presented to full Council. The committee’s terms of reference are included within the Constitution and is accessible to members, officers and the public.</p> <p>All members are informed of changes to the Constitution including any revisions to the committee’s terms of reference. The work of the Audit and Governance Committee is referenced in the Annual Scrutiny Report which is presented to full Council.</p>	None




Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?		<p>The Committee review and approve the Council's Local Code of Corporate Governance and Annual Governance Statement.</p> <p>Also, its Terms of Reference enables the Committee to contribute to good governance.</p>	None









			<p>... presented its 2017/18 annual report to full Council.</p> <p>The 2017/18 report is below.</p>  <p>Audit and Governance Committee</p>	<p>Audit Committees Practical Guidance for Local Authorities and Police 2018.</p>
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Functions of the committee				
7	<p>Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement?</p> <ul style="list-style-type: none"> ➤ good governance 		<p>The Terms of Reference currently reflect the requirements of good practice guidance and legislation i.e. CIPFA’s Position Statement 2013 and the Public Sector Internal Audit Standards 2013.</p> <p>The current Terms of Reference was approved by the Constitution Committee on 9th June 2014.</p>	<p>Action</p> <p>Update Terms of Reference in line with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018.</p>
	<ul style="list-style-type: none"> ➤ assurance framework, including partnerships and collaboration arrangements 		<p>Whilst this operates in practice. New formal requirement under the 2018 guidance.</p>	<p>Action</p> <p>Update Terms of Reference in line with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018.</p>



Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
	➤ internal audit	★	Current Terms of Reference address the core functions of Internal Audit.	Action Minor wording amendments to reflect the 2018 guidance are required.
	➤ external audit	★	Current Terms of Reference address the core functions of External Audit.	Action Minor wording amendments to reflect the 2018 guidance are required.
	➤ financial reporting	★	Current Terms of Reference address the core requirements of Financial Reporting.	Action Minor wording amendments to reflect the 2018 guidance are required.
	➤ risk management	★	Current Terms of Reference address the core principles of Risk Management.	Action Minor wording amendments to reflect the 2018 guidance are required.


Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
	➤ value for money or best value		Value for money is currently not specifically referenced although the external auditor opinion on the matter is considered.	Action Update Terms of Reference in line with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018.
	➤ counter-fraud and corruption		Current Terms of Reference address the core principles of counter-fraud and corruption.	Action Minor wording amendments to reflect the 2018 guidance are required.
	➤ supporting the ethical framework		Current Terms of Reference address the core requirements of ethical governance.	None




Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
8	Is an annual evaluation undertaken to assess whether the Committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?		The last annual self assessment undertaken in November 2014.	Action An annual review to be undertaken with the outcomes reported in the Audit and Governance Committee’s annual report to Council and the Council’s Annual Governance Statement.
9	Has the audit committee considered the wider areas identified in CIPFA’s Position Statement and whether it would be appropriate for the Committee to undertake them?		The Committee’s current remit includes the ethical governance and treasury management arrangements.	Action Consideration to be given to reviewing a wider role as per CIPFA’s Position Statement.


Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
10	Where coverage of core areas has been found to be limited, are plans in place to address this?		Where coverage of core areas has been found to be limited, action plans have been put in place to address the issues identified e.g. Ofsted, GFRS. The action plans implementation is overseen by the Audit and Governance Committee and/or relevant scrutiny committee.	None
11	Has the Committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?		The Committee's decision making powers are all in line with their Terms of Reference e.g. approving the Annual Statement of Accounts, Annual Governance Statement, Internal Audit Charter, Risk Based Internal Audit plan etc.	None


Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
Membership and support				
12	<p>Has an effective audit committee structure and composition of the Committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> ➤ separation from the executive ➤ an appropriate mix of knowledge and skills among the membership ➤ a size of committee that is not unwieldy ➤ consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement) 	<p></p> <p></p> <p></p> <p></p> <p></p>	<p>Audit and Governance Committee members are appointed by full Council being drawn down from all parties to reflect the political balance of the Council.</p> <p>No Audit and Governance Committee members are members of the Executive.</p> <p>Audit and Governance Committee members include members with extensive knowledge and skills from a wide range of financial, business and social backgrounds.</p> <p>There are nine members of the Committee, meetings are always quorate and are well attended.</p> <p>New requirement under the 2018 guidance.</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>Action</p> <p>Consideration to appoint an independent member who is not a councillor or an officer of the Council.</p>

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
13	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full Council as appropriate for the organisation?		New requirement under the 2018 guidance.	Action Consideration to appoint an independent member who is not a councillor or an officer of the Council.


Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
14	Does the chair of the Committee have appropriate knowledge and skills?	★	<p>The Chair of the Audit and Governance Committee is a former teacher at Archway Secondary School. Former Chair of the Overview and Scrutiny Management Committee. Sits on Appeals Board, Appeals Committee, County Council and Pension Committee. Appointments to outside bodies include Gloucestershire Hospitals NHS Foundation Trust Council of Governors, Gloucestershire's Children's Partnership, Local Strategic Partnership (Stroud) and Standing Advisory Committee on Religious Education.</p> <p>The Chair seeks and receives appropriate support and advice as needed.</p>	None


Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
15	Are arrangements in place to support the Committee with briefings and training?		There is a corporate members training programme and specific training on financial statements, external / internal audit, annual governance statement, risk management, treasury management etc. have been and will continue to be provided as needed.	None
16	Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be satisfactory?		The framework is part of the new CIPFA guidance issued in 2018; therefore this assessment is currently being carried out in 2018/19. (The original assessment was carried out in November 2014).	Action Assess membership of the Committee against the core knowledge and skills framework, identify gaps and address any improvement areas identified to help inform the Committee's training programme – please see Appendix 3.



Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
17	Does the Committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?		<p>External Audit attends all Committee meetings. The Director of Strategic Finance, Head of Financial Management, Monitoring Officer and Chief Internal Auditor meet with the Chair prior to every Committee meeting and also attends the Committee meeting.</p> <p>Members have the ability to meet with these officers at any time.</p>	None
18	Is adequate secretariat and administrative support to the Committee provided?		Democratic Services have nominated an officer who leads on the support provided to the Committee.	None





Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
Effectiveness of the committee				
19	Has the Committee obtained feedback on its performance from those interacting with the Committee or relying on its work?	★	<p>The Audit and Governance Committee has a designated Corporate Management Team member i.e. the Director of Strategic Finance (s151) as lead officer.</p> <p>The Monitoring Officer is also a member of the Committee.</p> <p>Whilst there is no formal mechanism for feedback on the Committee’s performance there are opportunities for views to be relayed.</p> <p>The annual report to Council also provides opportunities for feedback on performance.</p>	None

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
20	Are meetings effective with a good level of discussion and engagement from all the members?		New requirement under the 2018 guidance. Constructive, robust, challenge and dialogue invoked by members of the Committee.	None

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
21	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	★	<p>New requirement under the 2018 guidance.</p> <p>Where audit activity records that a limited assurance opinion on control has been provided, the Audit and Governance Committee may request Senior Management attendance to the next meeting of the Committee to provide an update as to their actions taken to address the risks and associated recommendations identified by Internal Audit.</p>	<p>Action</p> <p>Consideration be given to amend the terms of reference to have clear rights of access to other committees/functions, for example, scrutiny and service committees, risk management group and other strategic groups.</p>

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
22	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	★	<p>New requirement of 2018 guidance.</p> <p>The Audit and Governance Committee are key contributors to the Annual Risk Based Internal Audit Plan and the implementation of the plan is monitored accordingly.</p> <p>The Chief Internal Auditor meets with the Chair of the Audit and Governance Committee independently should any key governance issues arise.</p>	None.

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
23	Has the committee evaluated whether and how it is adding value to the organisation?		<p>The work of the Committee is clearly very important and valuable and its function essential but there has been no formal evaluation of how it adds value. However, the annual report to full Council and this self assessment does evaluate whether the Committee is adding value.</p> <p>One current Audit and Governance Committee member is also a member of the Overview and Scrutiny Management Committee which enables two way dialogue between the committees and provides further assurance on effective governance.</p>	<p>Action</p> <p>Future annual reports to Council to include outcome of annual self assessment.</p>

Good practice questions		Compliant Y / N / P 	Comments	Actions for improvement (incl. timescales)
24	Does the committee have an action plan to improve any areas of weakness?		The Committee have a dynamic work plan which reflects need and current and emerging risks and issues.	Action Any improvements identified as part of this assessment will be documented in an action plan.
25	Does the committee publish an annual report to account for its performance and explain its work?		New requirement of the 2018 guidance. A report is currently published.  chairmans report 2018.pdf	Action To consider a review of the current annual report to ensure it reflects the requirements of the new guidance.