

**APPENDIX B
ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL AUDIT -
ACTION PLAN**

Question	SELF ASSESSMENT AREA OF GOOD PRACTICE	CONCERN	ACTION	Timeline
3	Do the Committee's terms of reference clearly set out the purpose of the Committee in accordance with CIPFA's Position Statement	It was felt that the current TOR for the Committee lacked a reference to governance which is covered within CIPFA's position statement. Although the Committee undertake this function, the TOR should be updated to make reference to this.	The TOR for the audit committee within the new governance structure should include a statement relating to the Committee's remit in respect of governance	May-22
4	Is the role and purpose of the Audit and Accounts Committee understood and accepted across the authority	It was felt that it is understood by officers and in essence understood by Members	The role and purpose of the Audit Committee will be reinforced through the change in governance processes the Council is currently undertaking.	May-22
7	Do the Committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement (areas relating to: a) Assurance framework, b) Value for Money, c) Supporting the ethical framework)	It was felt that the TOR did not include reference to the areas referenced. Although the Committee receives reports and undertakes those responsibilities, these were not reflected in the TOR for the committee	The TOR for the audit committee within the new governance structure should include reference to the Committee's responsibility in respect of the areas referenced.	May-22
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 Position Statement sets out four wider areas that an Audit Committee may undertake. Currently it does undertake the responsibility for reviewing and monitoring the Council's treasury management arrangements and oversight of the Statement of Accounts, but does not work with the committee responsible for standards and ethics.	This wider responsibility will be considered as part of the TOR for the new audit committee as part of the new governance structure	May-22
15	Are arrangements in place to support the Committee with briefings and training	A training plan was presented to the Committee at its July 2021 meeting with training having taken place since then. There are however further support systems available for the Committee.	A new training plan will be put in place in order to cater for any new audit committee members post the change in governance system. Additionally to this CIPFA have a Better Governance Forum which offers Officers and Members timely information on audit and governance issues. Further information to this is appended to the main report. A decision regarding a subscription should be entered into is recommended from this report.	Dec-21
16	Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be satisfactory	A questionnaire was sent to all audit committee members early in 2021 which sought to identify gaps in core knowledge and skills. Based on this the training plan referred to above was put in place. As there will be a change in governance structure from May 22, it was felt that this assessment should be completed again at that point in time.	This will be built into the training plan for the new audit committee post the change in governance system.	May-22
20	Are meetings effective with a good level of discussion and engagement from all the members?	It was felt that there was, at times, a lack of contribution from members of the Committee during discussions regarding reports tabled at the committee.	This will be built into the training plan for the new audit committee post the change in governance system.	May-22
22	Does the Committee make recommendations for the improvement of governance, risk and control and are these acted on?	Although there was some evidence of this, in that during 2019, the Committee requested Business Managers attend the committee to present limited audit reports, this was the only evidence of this	This will be built into the training plan for the new audit committee post the change in governance system.	May-22