

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

Question	SELF ASSESSMENT AREA OF GOOD PRACTICE	CONCERN	ACTION
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 areas of Partnerships and Collaboration arrangements and supporting the ethical framework were not covered within the TOR for the Committee. Members also were not aware of any specific reports tabled at other Committees, which would give the Council assurance these Partnerships and collaboration arrangements were working effectively	The TOR within the constitution to be updated to include a statement referring to the review of partnership and collaboration arrangements and to review the ethical framework and consider the local code of governance. An annual partnership register report on would be tabled each July considering all Partnerships and Collaborative arrangements. The annual Standards report (that is currently tabled at Policy & Finance Committee) would also be tabled at this Committee for review. Further to this, a review into the current Governance arrangements is due to take place during Q4 of 2019/20 by Assurance Lincolnshire, which will identify any further areas of improvement
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	When updating the constitution for the items above, this will be re-iterated to Members regarding the roles and responsibilities of the Committee.
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, including partnerships and collaboration arrangements and b) supporting the ethical framework)	It was felt that the areas of Partnerships and Collaboration arrangements and supporting the ethical framework were not covered within the TOR for the Committee. Members also were not aware of any specific reports tabled at other Committees, which would give the Council assurance these Partnerships and collaboration arrangements were working effectively	The TOR within the constitution to be updated to include a statement referring to the review of partnership and collaboration arrangements and to review the ethical framework and consider the local code of governance. An annual partnership register report on would be tabled each July considering all Partnerships and Collaborative arrangements. The annual Standards report (that is currently tabled at Policy & Finance Committee) would also be tabled at this Committee for review. Further to this, a review into the current Governance arrangements is due to take place during Q4 of 2019/20 by Assurance Lincolnshire, which will identify any further areas of improvement. It is proposed for this Committee to own this piece of work
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	It was felt that the bi-annual review of effectiveness partially meets this requirement, but does not completely conform	An annual report on the Committees performance each July will be produced to fulfill this requirement, which would be tabled at Council
10	Where coverage of core areas has been found to be limited, are plans in place to address this	At the point in time of assessing against the best practice guidance an action plan did not exist	This action plan meets this requirement
12 (d)	Consideration has been given to the inclusion of at least one independent member	It was felt that consideration of an Independent member has currently not been undertaken	A report considering the inclusion of an independent member be tabled at this Committee in February to recommend on to Councillors Commission and Council for decision
15	Are arrangements in place to support the Committee with briefings and training	The Committee receives training sessions annually during November on Treasury Management from the Council's treasury advisors and annually in May on the Council's statement of accounts from Officers. It was felt that as the membership of the Committee has recently changed, there was a training need for members in relation to the roles and responsibilities of membership of the Committee	Assurance Lincolnshire will facilitate a session during November 2019, with members of the Committee, in order to brief members on their roles and responsibilities
16	Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be satisfactory	As the Committee received new members for the current financial year, it was felt that this activity is currently outstanding	As the members of the Committee have not yet had any formal training on their responsibilities (see previous item) it is proposed that during July 2020 this assessment would take place. This would then allow members to evaluate themselves against the skills framework, based on a years experience of being a member of the Committee
23	Has the Committee evaluated whether and how it is adding value to the organisation	It was felt that currently the Committee do not look at the work that they have completed each Financial year and assessed how this has enabled the organisation to meet its priorities	An annual report on the Committees performance each July will be produced to fulfill this requirement, which would be tabled at Council
24	Does the Committee have an action plan to improve any areas of weakness	At the point in time of assessing against the best practice guidance an action plan did not exist	This action plan meets this requirement
25	Does the Committee publish an annual report to account for its performance and explain its work	Currently no annual report is produced by the Committee	An annual report on the Committees performance each July will be produced to fulfill this requirement, which would be tabled at Council