

Audit and Standards Committee

Self-assessment against the CIPFA Position Statement 2022 (Appendix A)

Notes to support scoring assigned on assessment form

Date: 26th March 2024

Completed by: Cllr Jim Adcock, Cllr Siggy Atherton, Cllr Mike Brown, Cllr Steven Carter, Cllr Malise Graham, Cllr Leigh Higgins.

Supported by: Rachel Ashley-Caunt, Chief Internal Auditor

In attendance: Dawn Garton, Director of Corporate Services

Self-assessment question	Comments on basis for scoring	Action ref
1	Standards matters are handled by the sub-committee.	
2	The Committee reports to Full Council in terms of structure, but in practice there has been a lack of reporting. This has already been acknowledged and an Annual Report to Council is to be produced in 2024.	
3	No decision-making powers exercised.	
4	Agreed that the Terms of Reference (ToR) would benefit from a review and refresh to ensure consistency with the latest guidance.	1
5	Consensus that other Members do not generally have a clear understanding of the role of the Audit and Standards Committee. It is considered that the Annual Report to Council, which will set out the activity of the Committee throughout the year, will be a first step in raising awareness and the profile of the Committee.	
6	Agreed that issues have been effectively escalated in 2023/24 – with examples of concerns raised regarding key issues which have resulted in actions being taken.	
7	As above – to be delivered through the Annual Report to Council.	
8	As above – Annual Report to be produced in 2024.	
9	Agreement that the core areas are suitably covered but may be gaps around governance which can form part of the ToR review mentioned above – see action 1. Assurance framework, for example - Code of Corporate Governance needs updating and sight by the Committee.	1
10	Generally – but lack of external audit reports.	



Self-assessment question	Comments on basis for scoring	Action ref
11	Agreed that there has been no activity beyond the Committee's remit.	
12	No.	2
13	<p>There are currently no independent members on the Committee. Not currently mandatory and agreed not to proceed at this time to recruit – as no specific skillsets needed.</p> <p>Discussion around separation from executive and that it may benefit from formalising that Exec members cannot serve on the Audit and Standards Committee.</p>	3
14	Committee membership includes a range of skillsets and there is support for further training.	
15	No evaluation yet conducted on Members' skills, experience and training but to feed into training plan.	
16	A training plan to be developed, informed by analysis referenced above. All in agreement with introducing a regular training session pre-meeting on core areas (ideally with relevance to the agenda for that day).	4
17	Some views that agendas / committee papers can be too long which does not enable members to engage effectively and take time to consider all content.	
18	Agreed that support is effective.	
19	Relationships with auditors and Chief Finance Officer are considered to be strong and effective.	
20	No feedback to date.	
21	Agreement that meetings are well chaired and focus on key items.	
22	Considered to be a good level of engagement and questions from members of the Committee.	
23	Agreement that meetings are apolitical.	
24	Good engagement and management attendance at meetings.	
25	Agreement that the Committee has been effective in this regard.	
26	Implementation of audit recommendations is subject to committee review and has been raised with leadership team.	
27	The assessment taking place today addresses this requirement in relation to delivering key roles.	

Self-assessment question	Comments on basis for scoring	Action ref
	Agreement that the further checklist (Appendix F to the CIPFA guidance) should form part of the next self-assessment, to look further at the effectiveness of the Committee.	5
28	Action plan to be agreed based on the assessment completed today and then subject to monitoring by the Committee – see below.	
29	All Committee members invited – with all in attendance except one, with substitute attending. The notes will be circulated to all Audit and Standards Committee Members for agreement, following the meeting.	

Action Plan

Action ref	Description	Timeframe
1	<p>Terms of Reference To ensure the Terms of Reference for the Committee are reviewed and updated, where needed, to align with the latest CIPFA guidance.</p> <p>To ensure suitable coverage on assurance framework / governance and regular sight of the Code of Corporate Governance.</p>	December 2024
2	<p>Annual report to Council To produce a report on the Audit and Standards Committee activity annually for Full Council. This should raise the profile of the Committee and highlight the good work – and seek feedback on how this meets the needs of those charged with governance.</p>	September 2024
3	<p>Executive Members To seek formalisation that Executive Members cannot be on the Audit and Standards Committee, in line with the CIPFA guidance.</p>	December 2024
4	<p>Training plan To develop a training plan which can be delivered as pre-meeting sessions and cover key areas, ideally relating to the topics on the agenda that day. This should be informed by a review of skillsets.</p>	September 2024
5	<p>Assessment of effectiveness The further checklist (Appendix F to the CIPFA guidance) should form part of the next self-assessment, to look further at the effectiveness of the Committee.</p>	January 2025