

# CIPFA AUDIT COMMITTEE SELF-ASSESSMENT CHECKLIST

2012/13

Issue:	Yes	No	Comments:
<b>Terms of Reference:</b>			
Have the committee's terms of reference been approved by council?	X		
Do the terms of reference follow the CIPFA model?	X		
<b>Internal Audit Process:</b>			
Does the committee approve the strategic audit approach and the annual programme?	X		
Is the work of internal audit reviewed regularly?	X		Annual review
Are summaries of quality questionnaires from managers reviewed?	X		Summarised in HIA annual report.
Is the annual report, from the head of audit, presented to the committee?	X		
<b>External Audit Process:</b>			
Are reports on the work of external audit and other inspection agencies presented to the committee?	X		Not other agencies
Does the committee input into the external audit programme?	X		Receives plan from external auditor
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	X		Regular reports from HIA Forward Plan & Agenda
Does the committee take a role in: <ul style="list-style-type: none"> <li>• Risk management strategies</li> <li>• Internal control statements</li> <li>• Anti-fraud arrangements</li> <li>• Whistle blowing strategies?</li> </ul>	X		Reviews and approves all
<b>Membership:</b>			
Has the membership of the committee been formally agreed and quorum set?	X		
Is the chair free of executive or scrutiny functions?	X		
Are members sufficiently independent of other key committees of the council?	X		
Have all members, skills and experiences been assessed and training given for identified gaps?	X		Members PDR process Annual training & updates at meetings
Can the committee access other committees as necessary?	X		See Terms of Reference
<b>Meetings:</b>			
Does the committee meet regularly?	X		Four times per year

Are separate, private meetings held with the external auditor and the internal auditor?	X		Part of December meeting
Are meetings free and open without political influences being displayed?	X		
Are decisions reached promptly?	X		
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	X		
Does the committee have the benefit of attendance of appropriate officers at its meetings?	X		
<b>Training:</b>			
Is induction training provided to members?	X		
Is more advanced training available if required?	X		Regular updates
<b>Administration:</b>			
Does the authority's section 151 officer or deputy attend all meetings?	X		
Are key officers available to support the committee?	X		