

Self-assessment Checklist – Measuring the Effectiveness of the Joint Independent Audit Committee		APPENDIX C		
ISSUE	YES	NO	N/A	COMMENT
<u>Terms of Reference</u>				
Have the committee's terms of reference been approved by the PCC and CC?	X			
Do the terms of reference follow the CIPFA model?	X			
<u>Internal Audit Process</u>				
Does the committee approve the strategic audit approach and the annual programme?	X			Approved annually
Is the work of internal audit reviewed regularly?	X			Quarterly updates and annual review of effectiveness
Are summaries of quality questionnaires from managers reviewed?	X			Summary in Chief Internal Auditor's Annual Report
Is the annual report, from the head of audit, presented to the committee?	X			To be presented on 10th June 2013
<u>External Audit Process</u>				
Are reports on the work of external audit and other inspection agencies presented to the committee?	X			HMIC and External Audit where applicable
Does the committee input into the external audit programme?	X			Strategy, Progress reports and Fee Letter
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	X			Separate report on the Implementation of Internal Audit's recommendations.
Does the committee take a role in overseeing:				
risk management strategies	X			Last considered by the Authority's Audit & Improvement Committee on 10th September 2012
internal control statements	X			Approved annually in June.
anti-fraud arrangements	X			Last considered by the Full Authority on 13th June 2012
whistle-blowing strategies?		X		In JIAC's terms of reference. All future updates to be reported appropriately.
<u>Membership</u>				
Has the membership of the committee been formally agreed and a quorum set?	X			Interim arrangement for part of 2012/13. Plans to appoint additional members in 2013/14.
Is the chair free of executive or scrutiny functions?	X			
Are members sufficiently independent of the other key committees?	X			
Have all members' skills and experiences been assessed and training given for identified gaps?		X		Once full membership is confirmed training plan to be developed.
Can the committee access other committees as necessary?			X	

	YES	NO	N/A	COMMENT
Meetings				
Does the committee meet regularly?	X			At least quarterly
Are separate, private meetings held with the external auditor and the internal auditor?	X			External Audit on request rather than as routine Need to commence proper pre-meetings with Chair once appointed.
Are meetings free and open without political influences being displayed?	X			All members are independent.
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			All officers can be requested to attend. Section 151 Officer or Deputy attends every meeting.
Training				
Is induction training provided to members?			X	Once full membership is confirmed training plan to be developed.
Is more advanced training available as required?	X			
Administration				
Does the authority's s151 officer or deputy attend all meetings?	X			
Are the key officers available to support the committee?	X			

Overall Opinion of Joint PCC/CC Monitoring Group:

Effective

Areas for Improvement

1. Need to finalise arrangements for strategic risk management across both the PCC and CC and report quarterly on these arrangements to the new Audit Committee.
2. Counter Fraud policies to be updated to reflect the new arrangements and reported through the Audit Committee.
3. Appoint additional Audit Committee members as soon as possible and develop an appropriate training and development programme.