

# UPDATE PROPOSAL - AUDIT COMMITTEE ANNUAL SELF ASSESSMENT

2025



# Forward

As Chair, it is my pleasure to begin the second Audit Committee self-assessment. Since we completed our first assessment in late 2023, we have monitored the action plan and seen improvements. We still have a journey to travel, but I am proud of the progress made so far. It is time to complete a second self-assessment and begin to include an annual self-assessment update each year as considered best practice by CIPFA.



Cllr David Cope AC Chair

## Audit Committee Membership

### Councillors

- DS Cope (Chair)
- R Webber-Jones (Vice-Chair)
- CM Allen
- REH Flemming
- SM Gibbens
- E Hollick
- C Lambert
- A Pendlebury
- MJ Surtees
- BE Sutton
- P Williams

# Introduction

The best functioning Audit Committees are self-aware of their strength, and their weaknesses and strive to eliminate the latter. To begin the process for the annual update of the Audit Committee’s self-assessment I provide a summary of where we are and invite my fellow members to join me in an assessment of where we feel we have moved to since our first assessment. The score for the original assessment is in the appendix to this report. We will need to meet outside of the normal Audit Committee schedule to assess how we would score our current position and identify if there are any new actions needed to improve our role in the governance of the council.

# SUMMARY OF ACTION TAKEN IN RESPONSE TO THE LAST ACTION PLAN

At our last self-assessment in 2023 we scored ourselves as 65 out of a possible total of 200. We need to review the self-assessment scores and set about compiling a new action plan to address any of the areas identified as requiring improvement currently. The table below sets out a summary of the current progress on the actions plan and areas for assessment or action by Audit Committee members. completed the following since 2023/24.

Good practice questions	Action taken/Needed	RAG rating	Previous Score
1 Does the authority have a dedicated audit committee that is not combined with other functions (e.g. standards, ethics, scrutiny)?	No further action needed		5
2 Does the audit committee report directly to the governing body	Annual report provided		2

Good practice questions	Action taken/Needed	RAG rating	Previous Score
<b>3</b> Has the committee maintained its advisory role by not taking on any decision-making powers?	Authorisation of accounts retained by Audit Committee		<b>2</b>
<b>4</b> Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	ToR updated		<b>2</b>
<b>5</b> Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	Audit Committee Training provided		<b>1</b>
<b>6</b> Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Minutes of Audit Committee to be provide to Council. Constitution change needed to enable		<b>1</b>
<b>7</b> Does the governing body hold the audit committee to account for its performance at least annually?	Annual report provided		<b>0</b>
<b>8</b> Does the committee publish an annual report in accordance with the 2022 guidance, including:	Annual report provided Needs to be done annually		<b>0</b>
• compliance with the CIPFA Position statement	To be covered		<b>0</b>
• results of the annual evaluation, development work undertaken and planned improvements	To be covered		<b>0</b>
• how it has fulfilled its terms of reference and the key issues escalated in the year?	To be covered		<b>0</b>
<b>9</b> Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?	ToR Updated to comply		<b>0</b>
Governance arrangements			
Risk management arrangements Internal control arrangements, including: • financial management • value for money • ethics and standards • counter fraud and corruption	Ethics and Standards covered by separate Committee. Risk register provided.		<b>1</b>

Good practice questions	Action taken/Needed	RAG rating	Previous Score
	Further work need on counter Fraud and corruption		
Annual governance statement	Covered as part of presentation of final accounts		1
Financial reporting	Covered as part of presentation of final accounts		1
11 Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	Work programme set out's compliance with Tor as now updated		1
12 Has the committee met privately with the external auditors and head of internal audit in the last year?	Audit Committee Chair has, but private meeting with Committee to be formalised biannually		1
• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation	Due to LGR selection independent members paused		0
14 Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	For members to self-assess annually		1
15 Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?	For members to self-assess annually		0
16 Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Training provided, further training for members to self-assess annually		0

Good practice questions	Action taken/Needed	RAG rating	Previous Score
<b>17</b> Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	For members to self-assess annually		<b>2</b>
<b>20</b> Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	Annual report to Council gives provision for feed back		<b>0</b>
<b>24</b> Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	A wide range of officers attend audit committee meetings as requested by members		<b>0</b>
<b>25</b> Does the committee make recommendations for the improvement of governance, risk and control arrangements?	Annual report provided		<b>0</b>
<b>26</b> Do audit committee recommendations have traction with those in leadership roles?	For members to self-assess annually		<b>0</b>
<b>27</b> Has the committee evaluated whether and how it is adding value to the organisation?	For members to self-assess annually		<b>3</b>
<b>28</b> Does the committee have an action plan to improve any areas of weakness?	Action plan in place and monitored		<b>0</b>

## Next steps

The Audit Committee members need to meet and complete an updated self-assessment before the next formal audit committee meeting.

To inform this is recommended that the Contents of this report is noted.

