

Audit & Standards Committee

6 March 2017

Self-Assessment

Recommendation(s)

Considers and comments on the outcomes of the Cipfa Audit Committees survey and the Audit & Standards Committee Self - Assessment exercise

1.0 Key Issues

- 1.1 In November 2016 Cipfa published the results of a survey of local authority and police audit committees effectiveness. The results of the survey are attached as Appendix A. The Cipfa survey also includes a comparison of the differing views between Chairs, Heads of Internal Audit and others.
- 1.2 Also in November 2016 this Committee carried out its own self-assessment of effectiveness against the Cipfa evaluation framework in the 2013 Guidance. The results of that exercise are attached as Appendix B.
- 1.3 The two sets of results do not entirely align as the Cipfa survey has categories which are not exactly the same as the evaluation framework in the Cipfa Guidance 2013.

2.0 Effectiveness of Audit Committees

- 2.1 Both the survey and the self-assessment are based on people's perceptions rather than hard evidence. There is a considerable amount of correlation between the outcomes of the survey of local authorities and the self-assessment. The themes where both scored relatively highly in the survey were
 - Supporting the internal audit process
 - Supporting the external audit process
 - Following up outstanding actions and improvement plans
 - Providing accountability to full council
- 2.2 These are reflected in the self-assessment mainly under the themes
 - Supporting the quality of the internal audit activity
 - Supporting the development of robust arrangements for ensuring value for money

- Contributing to the development of an effective control environment
- Promoting the principles of good governance and their application to decision making
- Helping the authority to implement the values of good governance

2.3 The themes identified as most needing improvement in the Cipfa survey relate to partnerships and promotion of the committee’s work to external and internal stakeholders. This is to a certain extent reflected in the self-assessment under the following themes which received more positive scores than those in the survey

- Aiding the achievement of the authority’s goals and objectives
- Promoting effective public reporting to stakeholders and the local community

2.4 The specific ways in which the Committee felt it could strengthen its own effectiveness were

- Publication of an annual report about the work undertaken by the Committee
- A round up of the outcomes of key external inspections
- Improved monitoring of the implementation of external audit recommendations
- Refresh of the Corporate Risk Register

2.5 In addition the Committee could carry out an annual self-assessment and review from time to time the appropriateness of arrangements to promote good governance.

Background papers

None.

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Local Member(s): N/A

Other members: N/A