

DRAFT Audit Committee Improvement Plan

\* priority actions.

	CIPFA Good Practice Questions	Action Required	Action Owner	Deadline	Update
Committee Purpose and Governance	4.Do the Terms of Reference clearly set out the purpose of the Committee in accordance with CIPFA’s 2022 Position Statement	Review of ToR to bring them in line with the CIPFA 2022 Position Statement and other guidance	Scrutiny and Audit Support Officer, Head of Internal Audit, Head of Governance	June 2024	
	*5. Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee	<p>Committee members and Support officer to champion Audit committee with all members and officers.</p> <p>Regular Horizon scanning meeting to include Chair of Audit Committee, finance, Internal Audit</p>	<p>Chair of Audit Committee</p> <p>Corporate Director of Finance and Resources, Head of Internal Audit, Chair of Audit Committee Scrutiny and Audit Support Officer</p>	Starting April 2024.	

		Engage with CLT / Leadership during the development of the Audit Committee Annual report	Scrutiny and Audit Support Officer, Head of Internal Audit	June / July 2024 and then annually	
	*6. Does the Audit committee escalate issues and concerns promptly to those in governance and leadership roles?	<p>Establish “feedback loop” between Committee and CLT / Leadership by communicating with relevant officers after each committee to ensure recommendations and actions are clear. See also point 26</p> <p>Committee to refer items to Council as and when necessary, as per the statutory guidelines set out for Audit Committees</p>	<p>Head of Internal Audit, Chair of Audit Committee, Scrutiny and Audit Support Officer</p> <p>Chair of Audit Committee advised by Head of Internal Audit</p>		
	<p>8. Does the committee publish an annual report in accordance with the 2022 guidance including:</p> <ul style="list-style-type: none"> <li>• Results of the annual evaluation, development work undertaken and planned improvements</li> </ul>	<p>Include a section within all future Audit Committee Annual Reports reflecting on the annual appraisal and work done to create and implement the Improvement Plan</p>	<p>Chair of Audit Committee Head of Internal Audit</p>	Annually	

	<ul style="list-style-type: none"> <li>How it has fulfilled its terms of reference and the key issues escalated in the year</li> </ul>	Include a section within all future Audit Committee Annual Reports reflecting the key issues escalated in the year.	Chair of Audit Committee Head of Internal Audit	Annually	
Functions of the Committee	<p>9. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows:</p> <ul style="list-style-type: none"> <li>Internal Control: inc Financial management, value for money, ethics and standards, counter fraud and corruption</li> <li>Assurance Framework</li> </ul>	<p>Full and comprehensive review of the ToR to address all areas listed, and all points highlighted in the Self Assessment review</p> <p>Review ToR taking into account newly emerging guidance around Assurance Frameworks and the work of the Corporate Assurance Framework working group and best practice in the sector.</p>	<p>Scrutiny and Audit Support Officer Chair of Audit Committee, Head of Internal Audit</p> <p>Scrutiny and Audit Support Officer Chair of Audit Committee, Head of Internal Audit</p>	June 2024	
	10. Over the last year, has adequate consideration been given to all core areas	Review of the work programme to ensure adequate consideration of all areas and to review the appropriateness of reports with significant operational elements.	Chair of Audit Committee, Scrutiny and Audit Support Officer, Head of Internal Audit	Ongoing	

	12. Has the Committee met privately with the external auditors and Head of Internal Audit in the last year?	Chair of Audit Committee to continue to meet with Internal audit and External Auditors both formally, at committee, and informally on a quarterly basis	Chair of Audit Committee	Ongoing	
Membership and Support	13. Has the Committee been established in accordance with the 2022 guidance as follows: <ul style="list-style-type: none"> <li>• A size that is not unwieldy and avoids use of substitutes</li> <li>• *Inclusion of Lay/Co-opted independent members in accordance with legislation or CIPFA recommendation</li> </ul>	<p>Liaise with Group Whips to ensure vacancies are filled</p> <p>Endorse drafted job description for Independent Co-Opted member</p> <p>Recruit Independent Co-Opted member to the committee</p>	<p>Chair of Audit Committee</p> <p>Corporate Director for Finance and Resources</p> <p>Head of Governance</p>	<p>As appropriate</p> <p>June 2024</p> <p>November 2024</p>	
	*14. Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	<p>Chair of Audit Committee and Group whips to liaise re membership and desired skills</p> <p>Develop a detailed Audit Committee member role description outlining advantageous</p>	<p>Chair of Audit Committee</p> <p>Head of Governance, Scrutiny and Audit Support Officer, Head</p>	<p>April 2024</p>	

		skills/knowledge and responsibilities	of Internal Audit		
	*15. Has an evaluation of knowledge, skills and training need of the Chair and Committee members been carried out within the last 2 years?	Plan and complete an evaluation of Committee member knowledge and skills and assess/establish training needs	Scrutiny and Audit Support Officer	February 2024	
	*16. Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Establish an in house programme of training for new members and refresher training prior to complex reports being considered.	Head of Internal Audit Director of Finance Scrutiny And Audit Support Officer	June 2025	Training will take place in 2024 but a rolling programme of training will be established by 2025 to ensure new members of the committee have the knowledge base required to perform their duties as a Committee member.
	*17. Across Committee membership is there a satisfactory level of knowledge, as set out in the 2022 guidance?	Following skills/knowledge evaluation a programme of inhouse training to be established.	See point 16	See point 16	
	*19. Does the Committee have good working relations with key people and organisations including external audit, internal audit and the CFO	Review regularity and methods of communication with key people, review points of contact to ensure they are still appropriate / relevant  Review working relations with key people and	Scrutiny and Audit Support Officer / Chair of Audit Committee	June 2024 and Annual as part of self assessment	

		organisations through a short questionnaire to assess working relationships and if necessary, develop action plans to promote better interactions			
Effectiveness of the Committee	*20. Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	Establish an informal process for gathering feedback from officers and members who interact with the Committee with a view to feeding back into this plan where appropriate. (See point 6)	See point 6	See point 6	
	21. Are meetings well chaired ensuing key agenda items are addressed with a focus on improvement	Review the Work programme to ensure that meetings are manageable and that key items are given the time needed for proper consideration, and that reports are not operational in focus  Additional training/mentoring for Chair of the Audit Committee where necessary to ensure full understanding of the responsibilities of the role.	Scrutiny and Audit Support Officer, Head of Internal Audit, Chair of Audit Committee	June 2024	

	22. Are meetings effective with a good level of engagement from all members?	Additional training for members on core knowledge to allow better understanding of material and better understanding of the role and responsibilities of Audit Committee members	Committee Members Head of Internal Audit Scrutiny and Audit Support Officer Director of Finance		
	23. Has the committee maintained a non-political approach to discussions throughout?	Highlight within the Audit Committee member role description that discussions should remain non-political and subject focused. Chair of Audit Committee to reinforce where appropriate	Committee Members Chair of Audit Committee	June 2024	
	24. Does the committee engage with a wide range of leaders and managers including discussion of audit findings, risks and actions plans with responsible officers?	See point 10	See point 10	See point 10	
	25. Does the committee make recommendations for the improvement of governance, risk and control arrangements?	Specific training to be provided around the responsibilities and remit of Audit Committee members highlighting that making recommendations is a part of their role. Responses and their impact to be tracked through the refreshed			

		Recommendation tracker (see point 26)			
	26. Do audit committee recommendations have traction with those in leadership roles?	Refresh and simplify the recommendation tracker, share outstanding actions with CLT and Leadership post Committee as appropriate.  Chair of Audit Committee to liaise with Leadership on relevant points via Leadership meeting slots.	Scrutiny and Audit Support Officer  Chair of Audit Committee	March 2024  Ongoing	Included in procedure note for Audit Support.
	*27. Has the committee evaluated whether and how it is adding value to the organisation?	Annually complete CIPFA Impact and effectiveness assessment alongside completion of the CIPFA self-assessment (see also point 29)	Committee members  Scrutiny and Audit Support Officer  Head of Internal Audit	Timetabled annually by June 2024	Initial assessments completed February 2024
	*28. Does the committee have an action plan to improve areas of weakness	Develop, implement and monitor an Improvement Programme and report to committee on progress biannually	Scrutiny and Audit Support Officer Chair of Audit Committee	March 2024	
	29. Has this assessment been undertaken collaboratively with the audit committee members?	Annual session with members to complete self assessment and Impact and Effectiveness assessment in a timely manner to feed into the	Committee members  Scrutiny and Audit Support Officer	Timetabled by June 2024	Initial self assessment completed February 2024.



		Audit Committee Annual Report. Timetable annually for July.			
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