

**CIPFA GUIDANCE ON AUDIT COMMITTEES  
GAP ANALYSIS**

<b>Issues</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comment</b>
<b>Terms of Reference</b>				
Have the committee's terms of reference been approved by full council?	√			This was approved by full Council on 29 <sup>th</sup> July 2005.
Do the terms of reference follow the CIPFA model?		√		A gap analysis has been carried out and gaps identified.
<b>Internal Audit Process</b>				
Does the committee approve the strategic audit approach and the annual programme?	√			Cabinet previously carried out the role of the Audit Committee and approved The Audit Strategy and Audit Plan. With the Audit Committee now in place they will approve these documents for 2006/7.
Is the work of internal audit reviewed regularly?	√			Key Themes, issues of concern, progress on the plan was reported to predecessor committees as part of the interim and annual assurance reports.
Are summaries of quality questionnaires from managers reviewed?	√			Customer Survey results form part of the Audit Services Annual Assurance Report.
Is the annual report, from the head of audit, presented to the committee?	√			The annual report for 2005/6 was presented to the Audit Committee on 30 <sup>th</sup> September 2005.
<b>External Audit Process</b>				
Are reports on the work of external audit and other inspection agencies presented to the committee?		√		The process needs to be developed. Could include JAR and the CPA Improvement Plan

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Does the committee input into the external audit programme?	√			The external Audit Programme for 2006/7 will be presented to a future Audit Committee.
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	√			The action taken by management on recommendations made and the outcome of audit recommendation follow up work is reported to members in the assurance report.
Does the committee take a role in overseeing: <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>	√	√		<p>The process needs to be developed</p> <p>Will now form part of the Statement of Internal Control assurance procedures.</p> <p>The process needs to be developed</p> <p>The process needs to be developed</p>
<b>Membership</b>				
Has the membership of the committee been formally agreed and a quorum set?	√			This is in line with council practice.
Is the chair free of executive or scrutiny functions		√		The Chairman of the Audit Committee is also the Chairman of the Community Services Scrutiny Committee.
Are members sufficiently independent of the other key committees of the Council?		√		Members of Cabinet and the Strategic Monitoring Committee are members of the Audit Committee.
Have all members' skills and experiences been assessed and training given for identified gaps?	√			The training gap has been identified as set out in the main report, the training is being developed by the Director of Resources.

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Can the committee access other committees as necessary?		√		The Guide states that the Audit Committee should have clear reporting lines and right of access to other committees/functions, for example scrutiny and services committees, corporate risk management boards and other strategic groups. And needs to retain the ability to challenge the executive on issues and report to it on major issues and contraventions'.
<b>Meetings</b>				
Does the committee meet regularly?	√			Once fully functional it is intended that the committee meet quarterly. A work programme for the Committee has been developed.
Are separate, private meetings held with the external auditor and the internal auditor?			√	This is not required as it erodes transparency.
Are meetings free and open without political influences being displayed?	√			
Are decisions reached promptly?	√			
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	√			
<b>Training</b>				
Is in induction training provided to members?	√			
Is more advanced training available as required?	√			

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<b>Administration</b>				
Does the authority s151 officer or deputy attend all meetings?	√			
Are the key officers available to support the committee?	√			