

	CIPFA Good Practice Question(s)	Action required	Action Owner (s) Implementation date	Update
Audit Committee Purpose and Governance	(5) Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee? (6) Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	<ol style="list-style-type: none"> 1. Improve feedback “loop” with CMT to have greater visibility of how matters raised at A&G are being used to drive improvements across organisation. 2. Agree process to communicate audit recommendations with relevant Cabinet Members. 3. Consider frequency of attendance at A&G by lead officers (CEO, Monitoring Officer). 	<p>Head of Business Assurance and Audit Board (\$151 and Monitoring Officer)</p> <p>31 March 2024</p>	<ol style="list-style-type: none"> 1. Completed. The new Corporate Governance and Assurance Board has been established reporting to CMT and will provide greater visibility of the work of Audit and Governance across CMT. This will also be included in Business Assurance Strategy Update papers from March 2024. 2. Completed - As part of the final report issue process, Corporate/Service Directors are asked to share the report with the Cabinet Member(s) – no further action. 3. Completed – MO or Deputy MO to attend future meetings of A&G
Functions of the Committee	(9) Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement as follows: - Risk Management (12) Has the committee met privately with the external auditors and head of internal audit in the last year?	<ol style="list-style-type: none"> 4. Review A&G and Risk Management Group’s Terms of Reference to ensure clearly details what action is expected as a result of risk register discussions (for example, a briefing note to next relevant meeting with an update). 5. To consider consequences of not taking appropriate action. 	<p>Head of Business Assurance and Chair of Audit and Governance Committee</p> <p>31 March 2024</p>	<ol style="list-style-type: none"> 4. In progress – review of Terms of Reference to presented to January meeting. 5. To be considered as part of the ToR review.

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Membership and Support	<p>(13) Has the committee been established in accordance with the 2022 guidance as follows: - inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation</p> <p>(14) Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?</p> <p>(15) Has an evaluation of knowledge, skills and training needs of the chair and committee members been carried out within the last two years?</p> <p>(16) Have regular training and support arrangements been put in place covering areas set out in the 2022 guidance?</p> <p>(17) Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?</p>	<p>6. To carry out an exercise, to include benchmarking, to understand the benefits more fully.</p> <p>7. Present paper to A&G meeting in September for consideration.</p> <p>8. Undertake skills/knowledge/training analysis of A&G members and identify any gaps.</p> <p>9. Develop A&G Member training programme.</p> <p>10. Present report to A&G committee on actions 8 and 9 in September 2023.</p>	<p>Head of Business Assurance and Audit Board (S151 and Monitoring Officer)</p> <p>31 March 2024</p>	<p>6. In progress - Benchmarking to be presented to January meeting.</p> <p>7. As above</p> <p>8. Skills survey to be circulated to Members in December with any recommendations to be reported to January meeting.</p> <p>9. In progress Member training programme has started (Treasury and Fraud Awareness delivered, Audit Committee and Risk Management to be delivered 27 November).</p> <p>10. Future training plan to be presented in January,</p>

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Effectiveness of the Committee	<p>(22) Are meetings effective with a good level of discussion and engagement from all the members?</p> <p>(26) Do audit committee recommendations have traction with those in leadership roles?</p> <p>(27) Has the committee evaluated whether and how it is adding value to the organisation?</p> <p>(28) Does the committee have an action plan to improve any areas of weakness?</p>	<p>11. Ensure members have adequate time to read and understand papers ahead of meetings.</p> <p>12. See action 1. above</p> <p>13. Chair of A&G to seek views on adding value from CEO and Leader.</p> <p>14. Action plan now in place and will be reported to A&G at each meeting.</p>	<p>Head of Business Assurance and Chair of Audit and Governance Committee</p> <p>31 March 2024</p>	<p>11. Papers are issued within the statutory deadline with briefing for Chair/Vice Chair held ahead of meeting.</p> <p>12. See action 11. above</p> <p>13. Views to be sought ahead of March meeting.</p> <p>14. Action plan now in place and will be reported to A&G at each meeting.</p>