



Title of Report:	Self-Assessment of Audit Committee
Committee Report Submitted To:	Audit Committee
Date of Meeting:	17 June 2026
For Decision or For Information	For Decision
To be discussed In Committee	No

Linkage to Council Strategy (2026-31)	
Strategic Theme	Governance, Quality and Continuous Improvement
Outcome	Governance arrangements that ensure compliance, transparency, and effective decision-making
Lead Officer	Director of Corporate Services/Audit Risk and Governance Manager

Budgetary Considerations	
Cost of Proposal	n/a
Included in Current Year Estimates	n/a
Capital/Revenue	n/a
Code	n/a
Staffing Costs	n/a

Legal Considerations	
Input of Legal Services Required	NO
Legal Opinion Obtained	NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	N/A
	EQIA Required and Completed:	Yes/No	N/A
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact	Screening Completed:	Yes/No	N/A

Assessment (DPIA)	DPIA Required and Completed:	Yes/No	N/A
-------------------	------------------------------	--------	-----

1.0 Purpose of Report

1.1 The Audit Committee is required to evaluate its effectiveness annually in accordance with best practice. The purpose of this report is to seek Members approval on the annual self-assessment exercise for the Audit Committee for the 2026/27 financial year.

2.0 Background

2.1 The 2022 CIPFA Audit Committees Practical Guidance for Local Authorities and Police provided a framework for assessing the Audit Committee against good practice principles. It is an indicator that the committee is soundly based and has in place a knowledgeable membership. A regular self-assessment should be used to support the planning of the Audit Committee work programme and training plans. Contained within the guidance is an interactive Self-Assessment of good practice Checklist (attached at Appendix 1).

2.2 It is proposed that this checklist will be completed by the Audit Risk and Governance Manager and reviewed by the Members of the Audit Committee prior to the September meeting. This approach will serve as the performance review for the 2026/27 financial year.

3.0 Recommendation

It is recommended that the Audit Committee approve the proposed approach to evaluate the performance of the Audit Committee for the 2026/27 financial year.

Self-assessment of good practice

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment should be used to support the planning of the audit committee work programme and training plans. It will also inform the annual report.

Good practice questions	Does not comply	Partially complies and extent of improvement needed*			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5

Audit committee purpose and governance

- 1 Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?
- 2 Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?
- 3 Has the committee maintained its advisory role by not taking on any decision-making powers?
- 4 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?
- 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?
- 7 Does the governing body hold the audit committee to account for its performance at least annually?

* Where the committee does not fully comply with an element, three options are available to allow distinctions between aspects that require significant improvement and those only requiring minor changes.

Good practice questions	Does not comply					Partially complies and extent of improvement needed					Fully complies														
	Major improvement					Significant improvement					Moderate improvement					Minor improvement					No further improvement				
Weighting of answers	0					1					2					3					5				
8 Does the committee publish an annual report in accordance with the 2022 guidance, including:																									
<ul style="list-style-type: none"> compliance with the CIPFA Position Statement 2022 																									
<ul style="list-style-type: none"> results of the annual evaluation, development work undertaken and planned improvements 																									
<ul style="list-style-type: none"> how it has fulfilled its terms of reference and the key issues escalated in the year? 																									
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?																									
Governance arrangements																									
Risk management arrangements																									
Internal control arrangements, including:																									
<ul style="list-style-type: none"> financial management value for money ethics and standards counter fraud and corruption 																									
Annual governance statement																									
Financial reporting																									
Assurance framework																									
Internal audit																									
External audit																									
10 Over the last year, has adequate consideration been given to all core areas?																									
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?																									
12 Has the committee met privately with the external auditors and head of internal audit in the last year?																									

Good practice questions	Partially complies and extent of improvement needed				Fully complies	
	Does not comply	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5	
24 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?						
25 Does the committee make recommendations for the improvement of governance, risk and control arrangements?						
26 Do audit committee recommendations have traction with those in leadership roles?						
27 Has the committee evaluated whether and how it is adding value to the organisation?						
28 Does the committee have an action plan to improve any areas of weakness?						
29 Has this assessment been undertaken collaboratively with the audit committee members?						
Subtotal score						
Total score						
Maximum possible score						200**

** 40 questions/sub-questions multiplied by five.