

Title of Report:	Audit Committee Effectiveness Checklist
Committee Report Submitted To:	Audit Committee
Date of Meeting:	11 December 2024
For Decision or For Information	For Information
To be discussed In Committee YES/NO	No

Linkage to Council Strategy (2021-25)	
Strategic Theme	Improvement and Innovation
Outcome	n/a
Lead Officer	Audit, Risk and Governance Manager

Estimated Timescale for Completion	
Date to be Completed	July 2025

Budgetary Considerations	
Cost of Proposal	N/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue
Code	3601
Staffing Costs	Internal Staffing Costs

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

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

1.0 **Purpose of Report**

- 1.1 The purpose of this report is to update the Audit Committee on the results of the Audit Committee effectiveness checklist for Causeway Coast and Glens Borough Council for the year 2024/25.
- 1.2 An effective Audit Committee supports the delivery of the Council's Strategic Plan by seeking assurances that the Council's risk management, internal control and governance arrangements are sufficient and operating effectively.

2.0 **Background**

- 2.1 CIPFA published guidance on the function and operation of Audit Committees in local authorities and police bodies and this represents good practice for Audit Committees.
- 2.2 The original effectiveness questionnaire was presented to Audit Committee at its meeting held on 18 September 2024 and issued to Audit Committee members via a survey monkey on 14 November 2024. The Audit Risk and Governance Manager facilitated a self-assessment workshop (25 November 2024) to take Audit Committee members through the self-assessment questionnaire and answer any questions members may have
- 2.3 In total eight responses were received which represents approximately 40% of the individuals surveyed.

3.0 **Result(s)**

- 3.1 Attached at Appendix 1 is the results from the Effectiveness Questionnaire presented in bar chart format and percentage table detailing the answers.
- 3.2 Results were consistent among all respondents, with a small number questions requiring further action by the Committee based on the responses received.
- 3.3 Question 12 'Has the committee met privately with the external auditors and head of internal audit in the last year?' 50% of respondents noted minor/moderate improvement required.

Action required: Schedule a meeting separate to management for the 2024/25 financial year with the NIAO and internal auditor.

- 3.4 Question 13a 'Has the committee been established in accordance with the 2022 guidance as follows:

Questions 13:	No further improvement	Some Improvement
13a. AC separate from Executive	62.5%	37.5%

13b. AC size that is not unwieldy and avoids use of substitutes	62.5%	37.5%
13c. Inclusion of a lay/co-opted independent members (legislation)	75%	25%

Action: Present a proposals paper to the Corporate Policy & Resources (CP&R) Committee reviewing the current size and structure of the Audit Committee.

Action: Continuously monitor the use of substitutes to prevent it from becoming a routine practice. Ensure all substitutes have the necessary training and skill set.

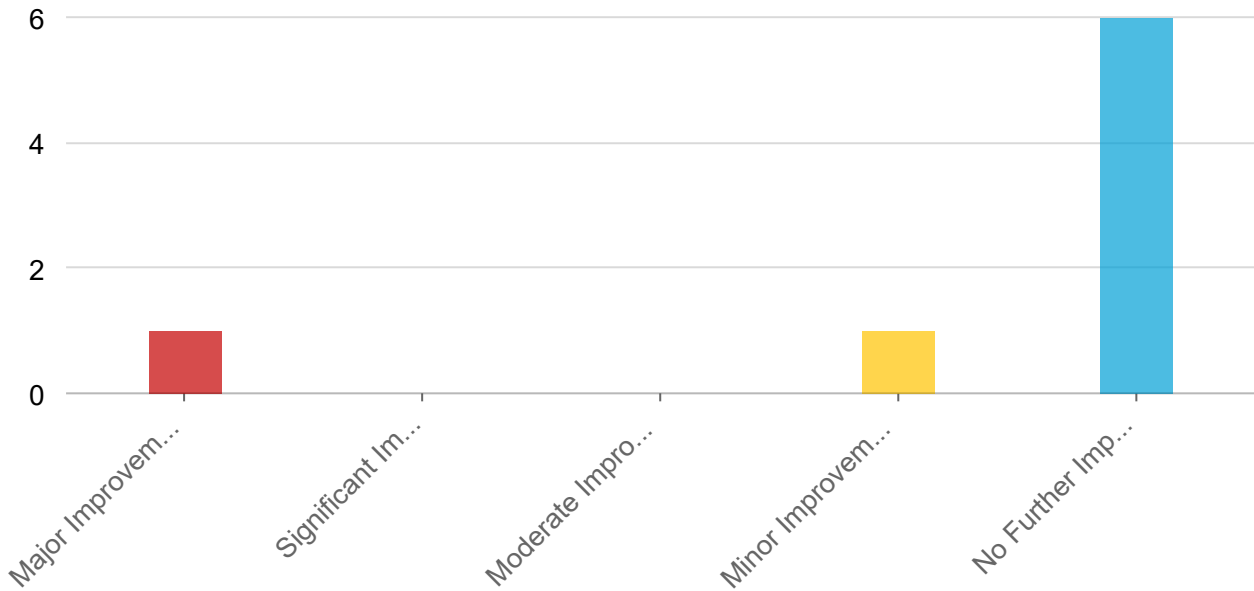
4.0 Recommendation(s)

- 4.1 It is recommended that the Audit Committee approve the attached self-assessment questionnaire outcomes, along with any actions identified to enhance its effectiveness, as appropriate.

Audit Committee: Self-assessment of good practice

Audit committee purpose and governance.

Q1 Does the authority have a dedicated audit committee that is not... *

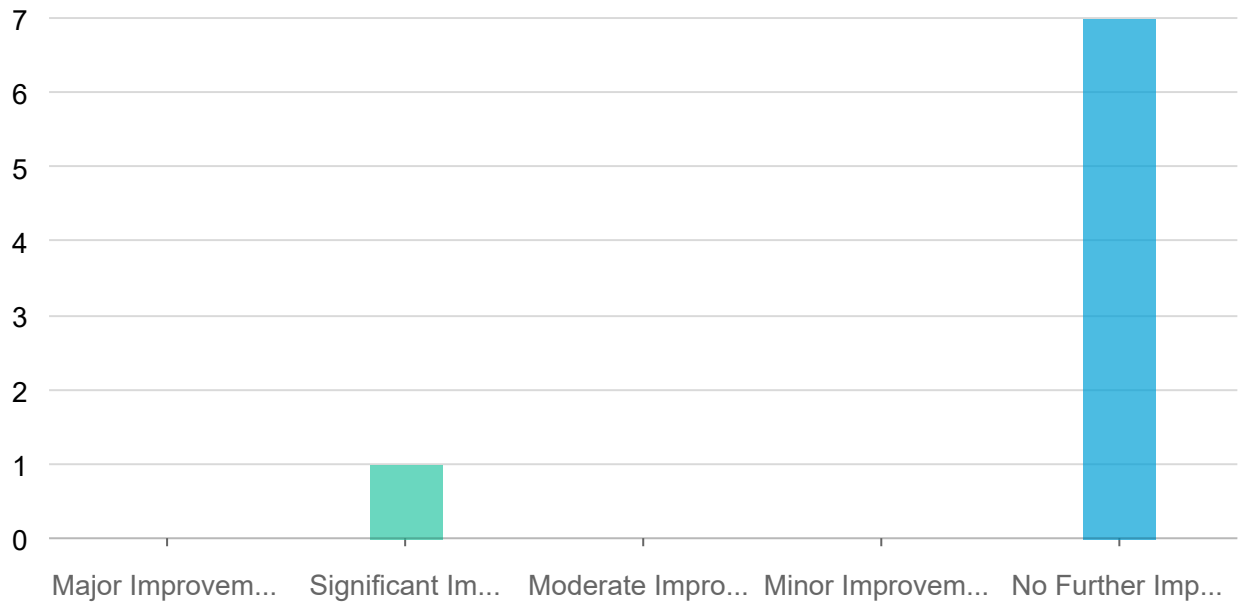


Answers **Count** **Percentage**

Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q2 Does the audit committee report directly to the governing body... *

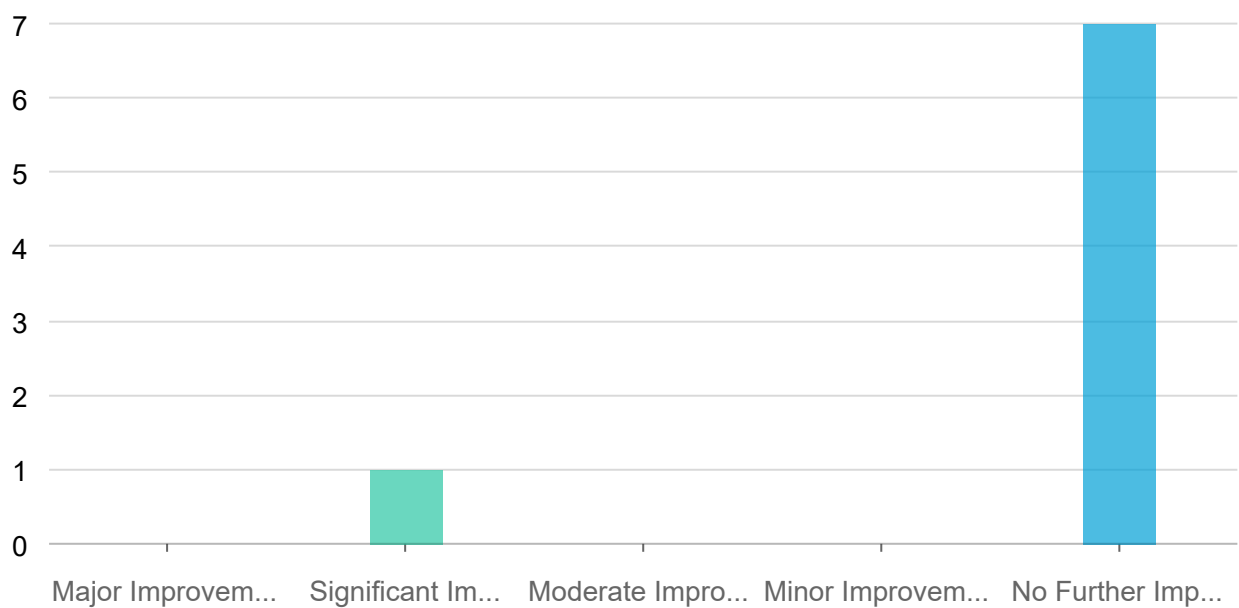


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	0	0%
No Further Improvement	7	87.5%

Answered: 8 Skipped: 0

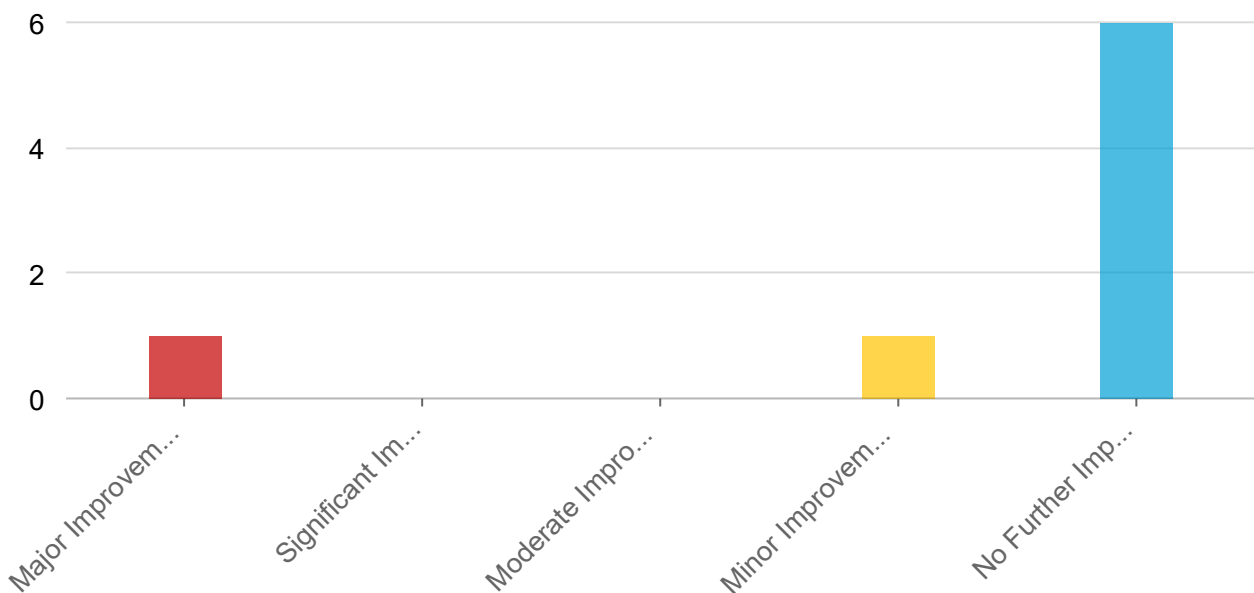
Q3 Has the committee maintained its advisory role by not taking on a... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	0	0%
No Further Improvement	7	87.5%

Answered: 8 Skipped: 0

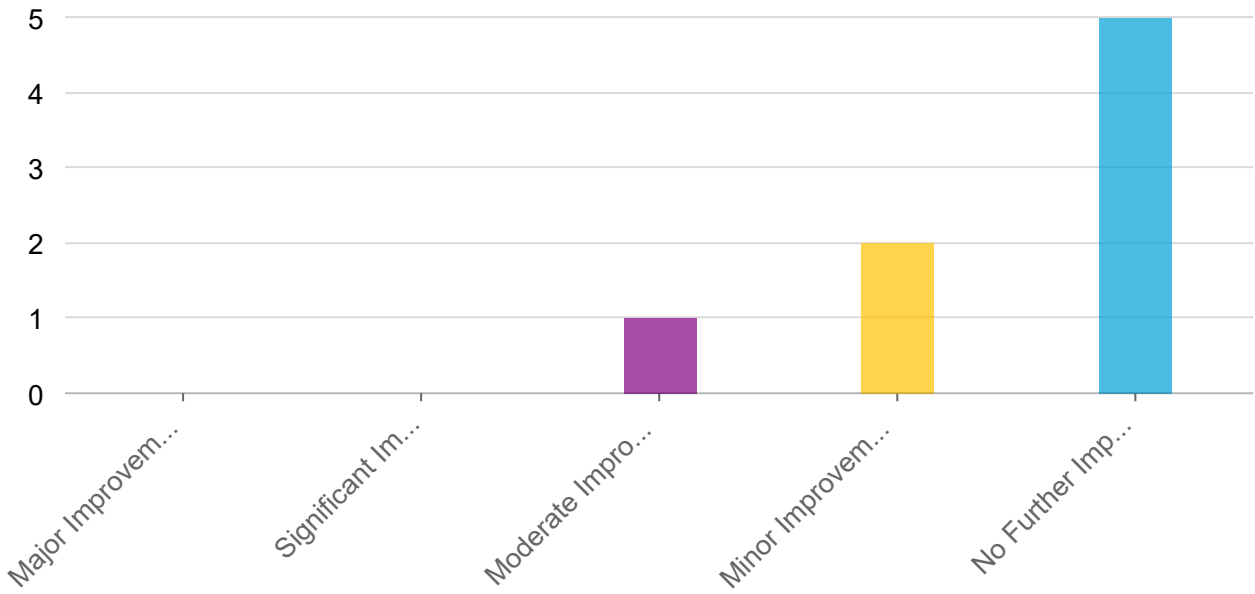
Q4 Do the terms of reference clearly set out the purpose of the... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q5 Do all those charged with governance and in leadership roles hav... *

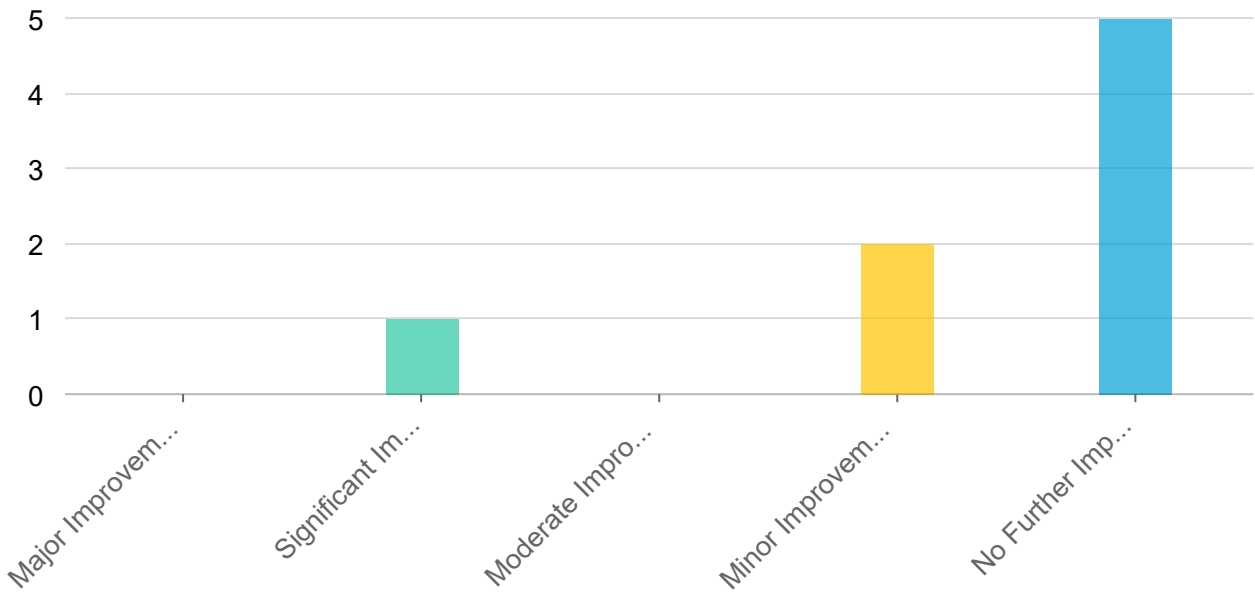


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	0	0%
Moderate Improvement	1	12.5%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

Q6 Does the audit committee escalate issues and concerns promptly ... *

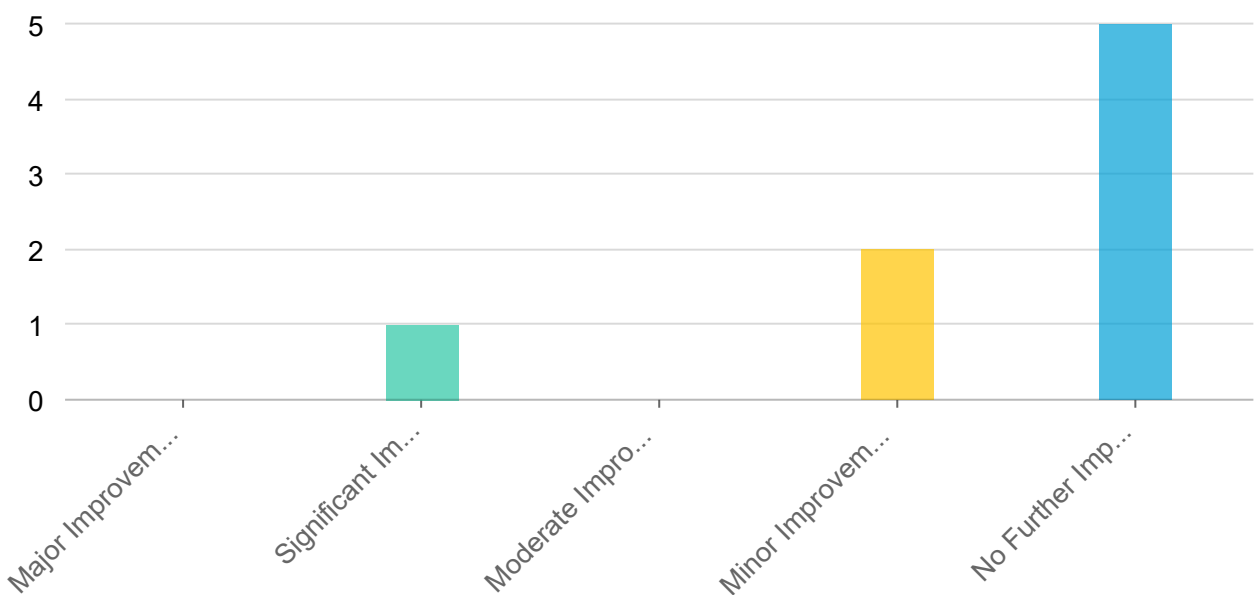


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

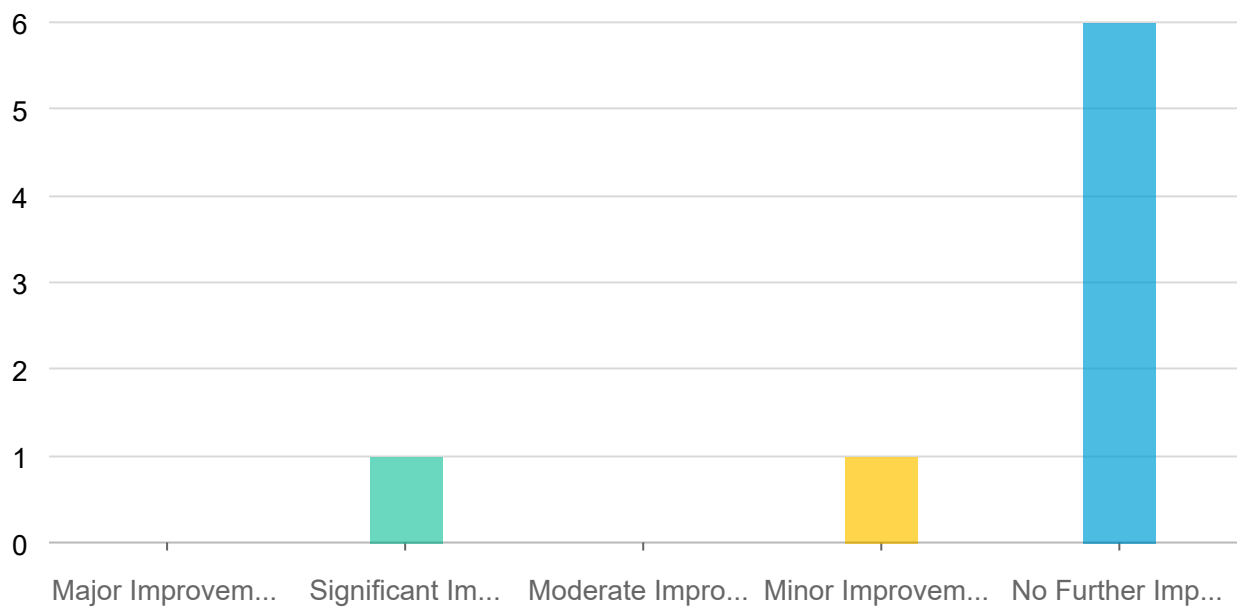
Q7 Does the governing body hold the audit committee to account for... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

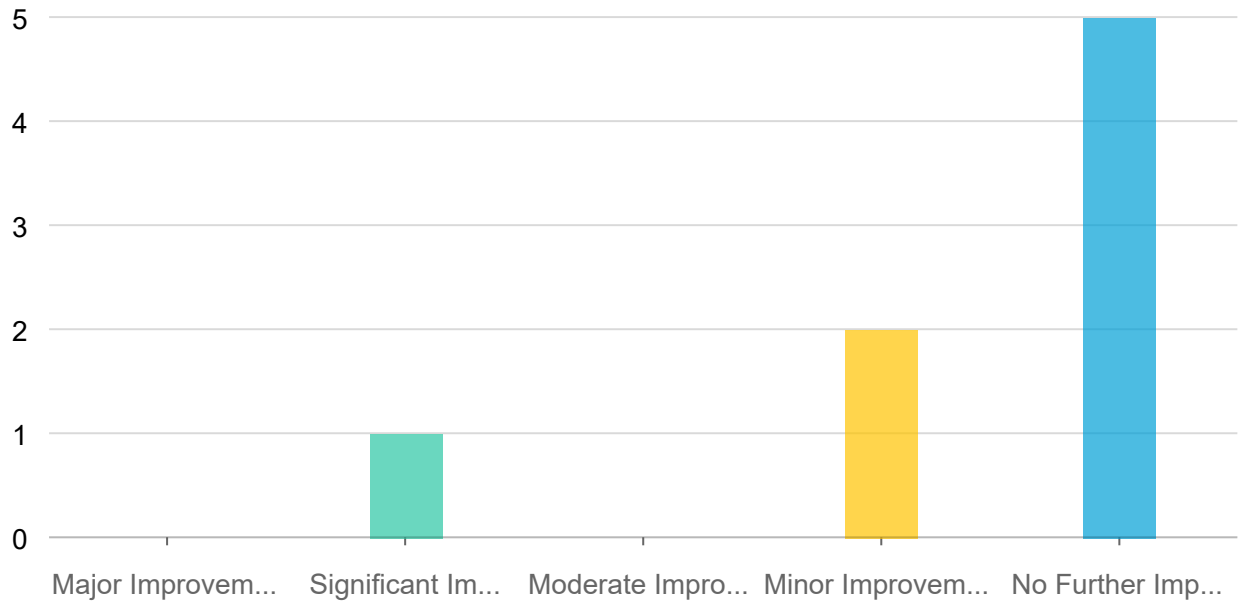
Q8A Does the committee publish an annual report in accordance wit... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

○ Q8B Does the committee publish an annual report in accordance wit... *

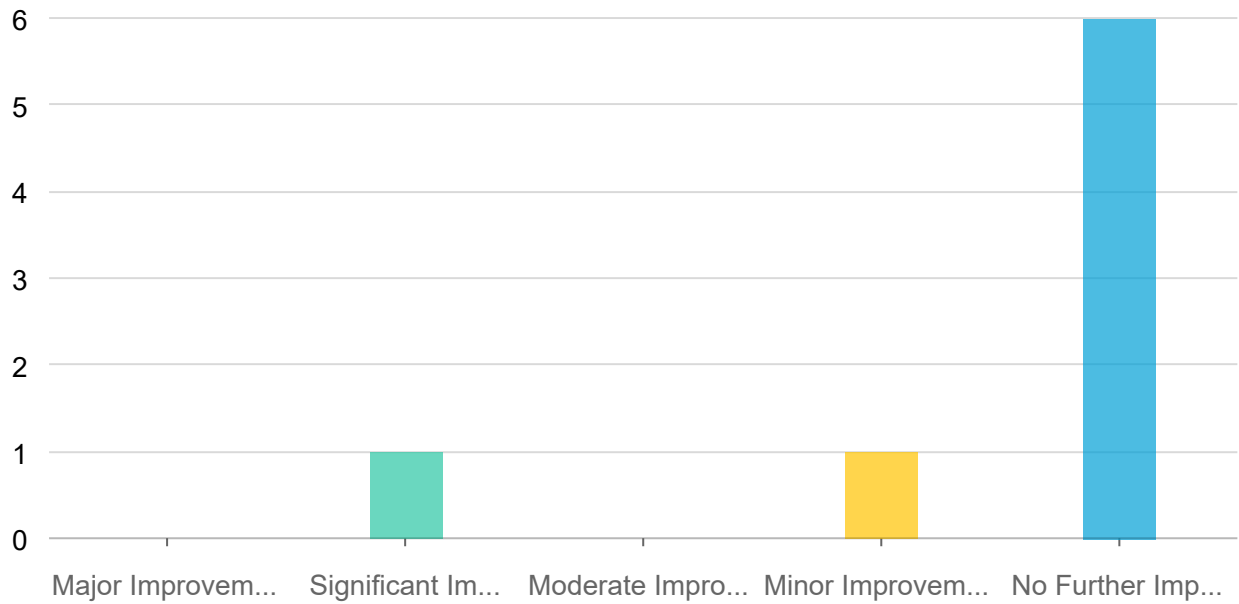


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

○ Q8C Does the committee publish an annual report in accordance wit... *



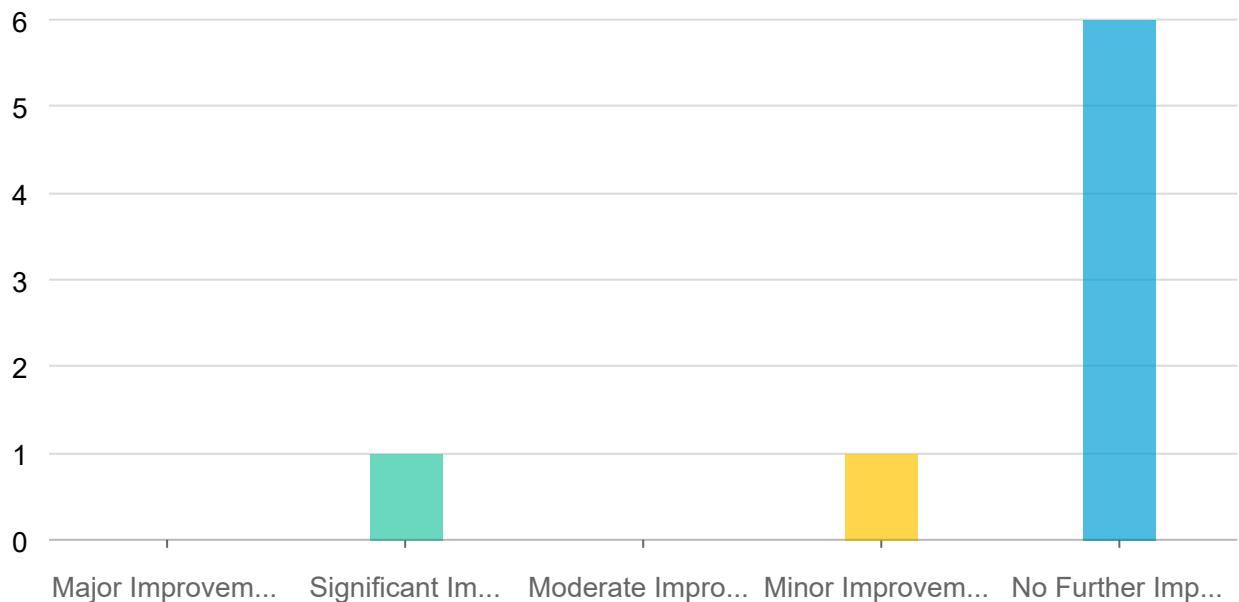
Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Functions of the committee

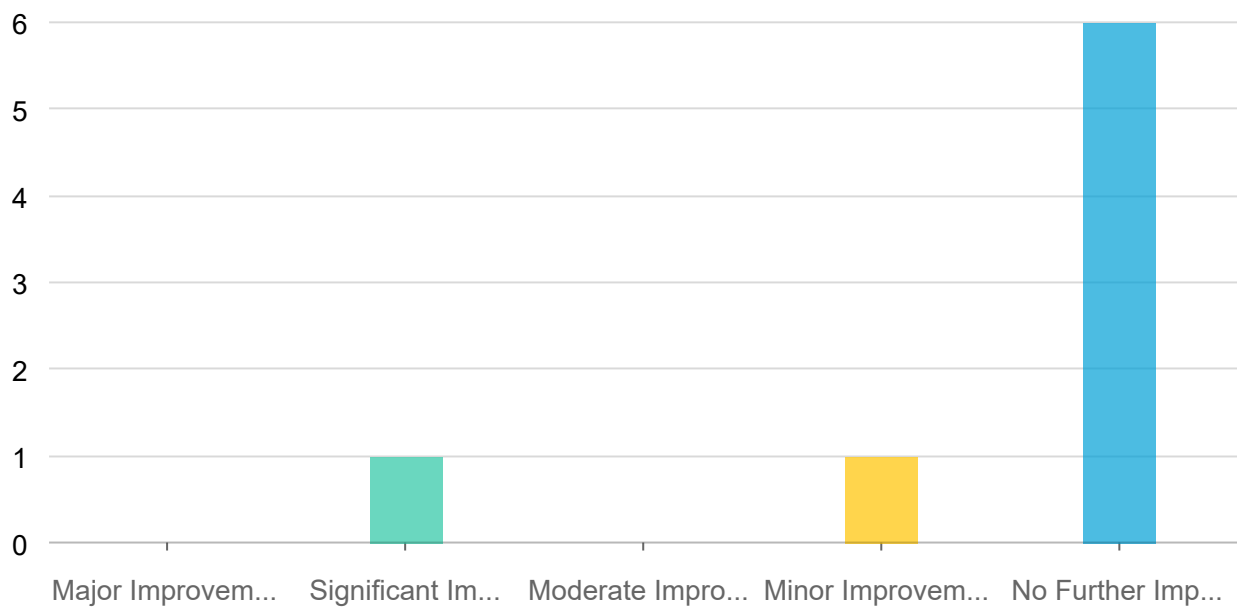
Q9a Do the committee's terms of reference explicitly address all the... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

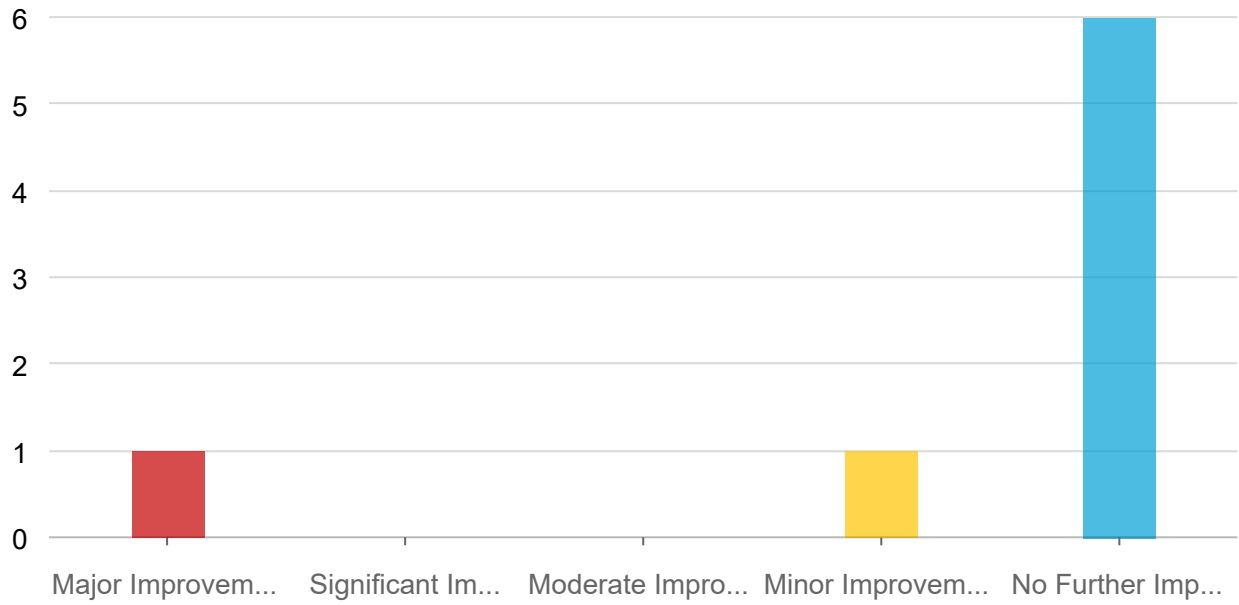
Q9b Do the committee's terms of reference explicitly address all the... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q9c Do the committee's terms of reference explicitly address all the... *

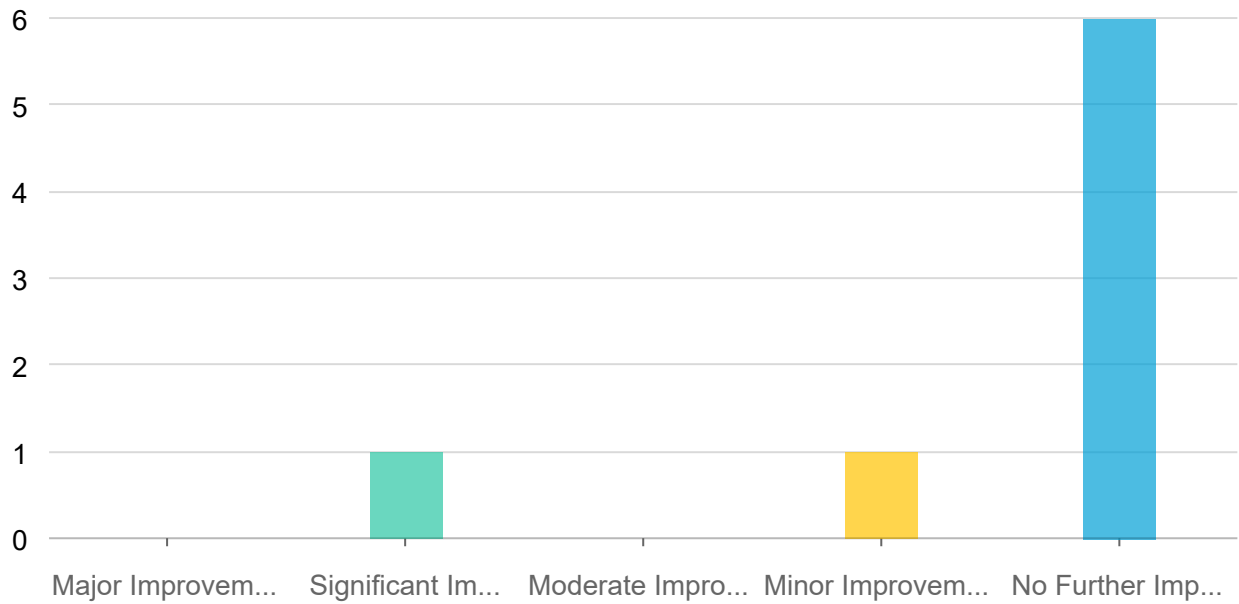


Answers **Count** **Percentage**

Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q9d Do the committee's terms of reference explicitly address all the... *

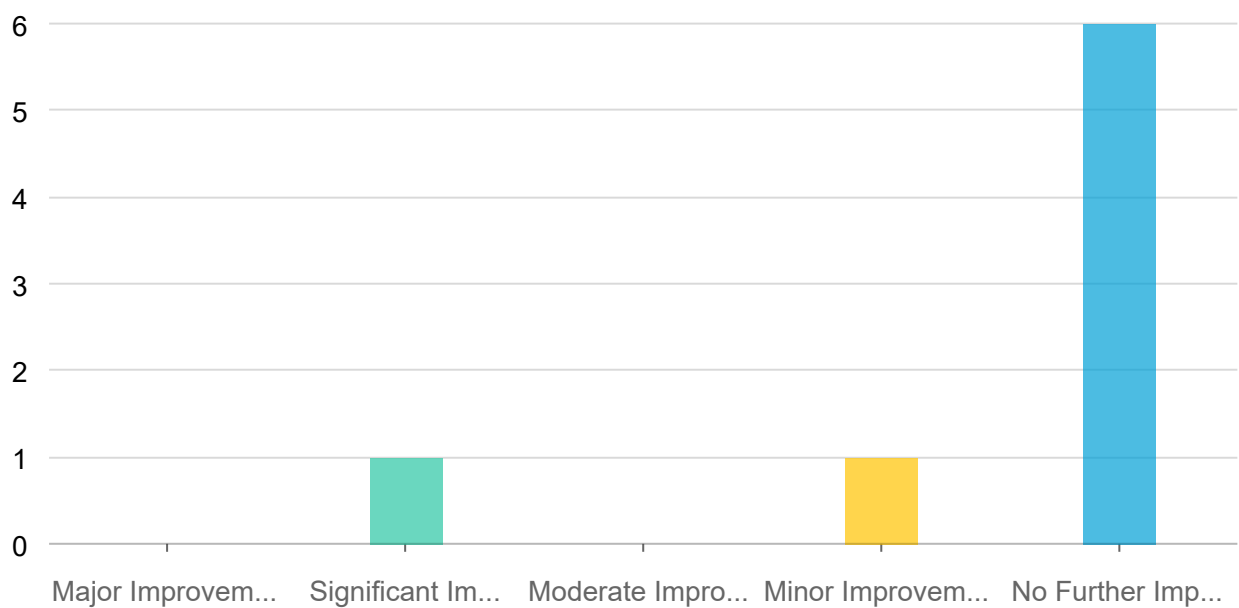


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

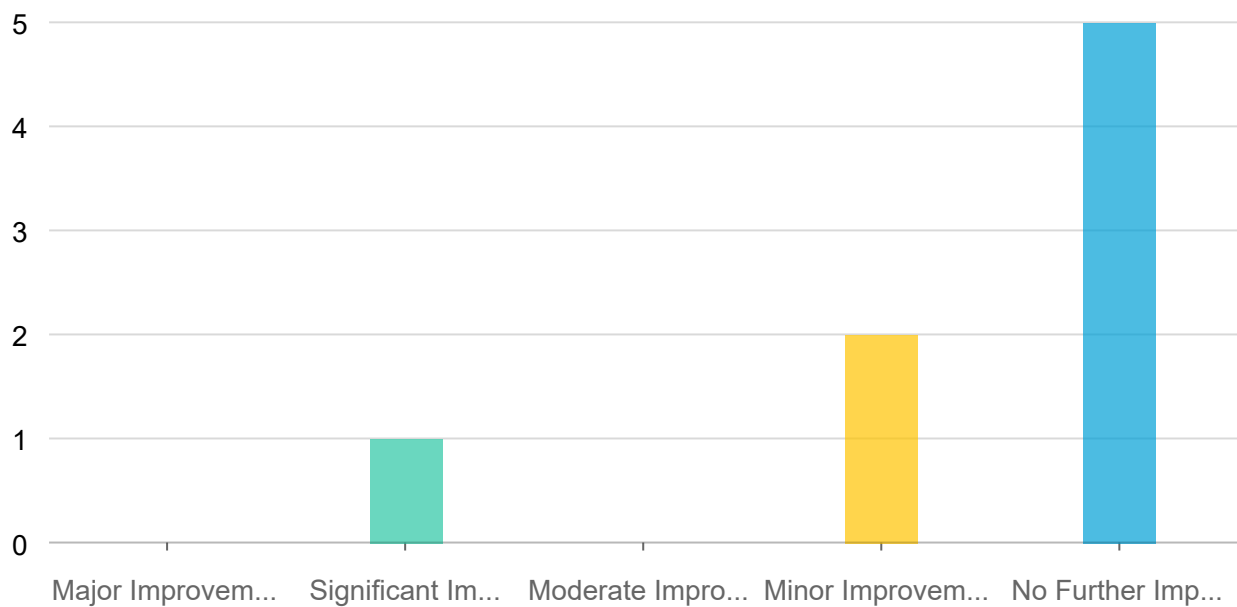
Q9e Do the committee's terms of reference explicitly address all the... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

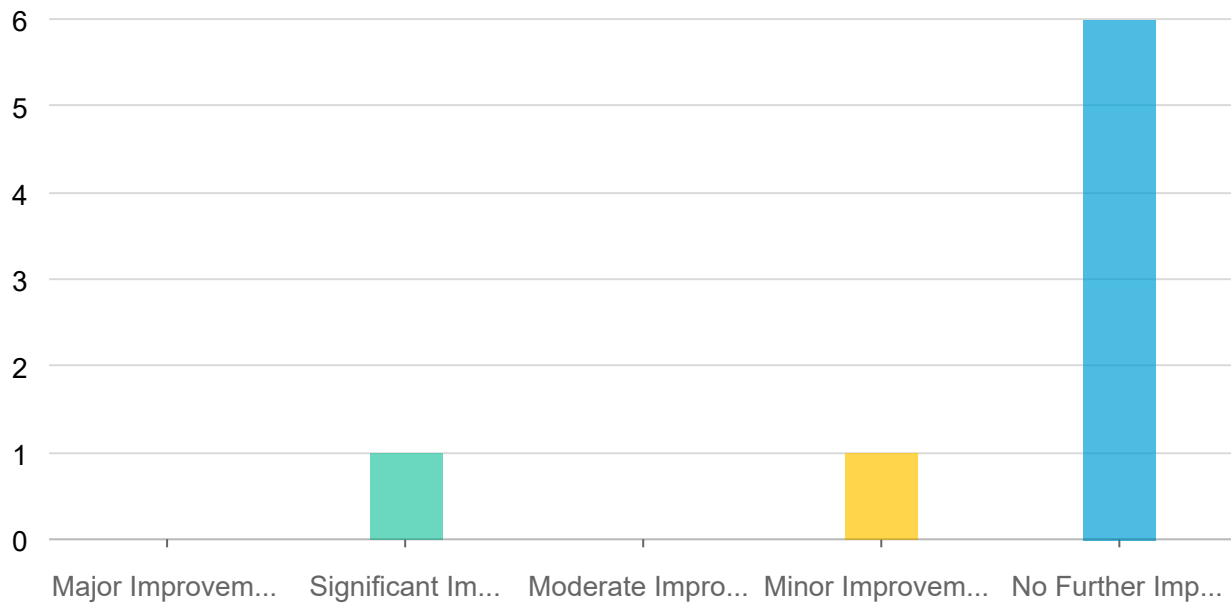
Q9f Assurance framework *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

Q9g Internal audit *

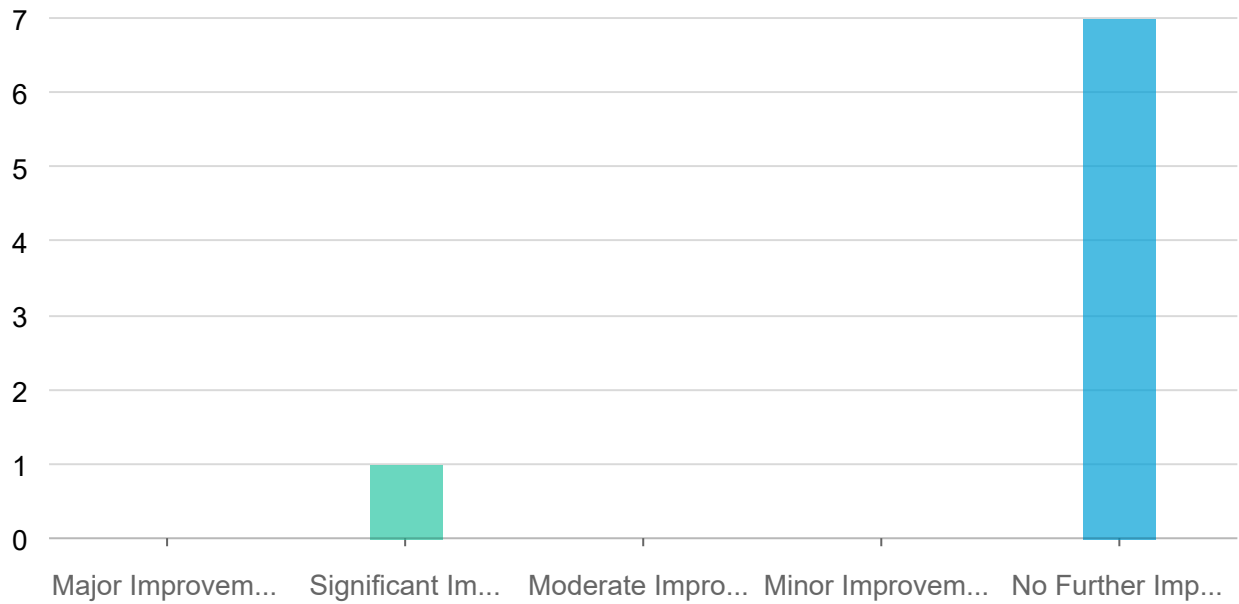


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q9h External audit *

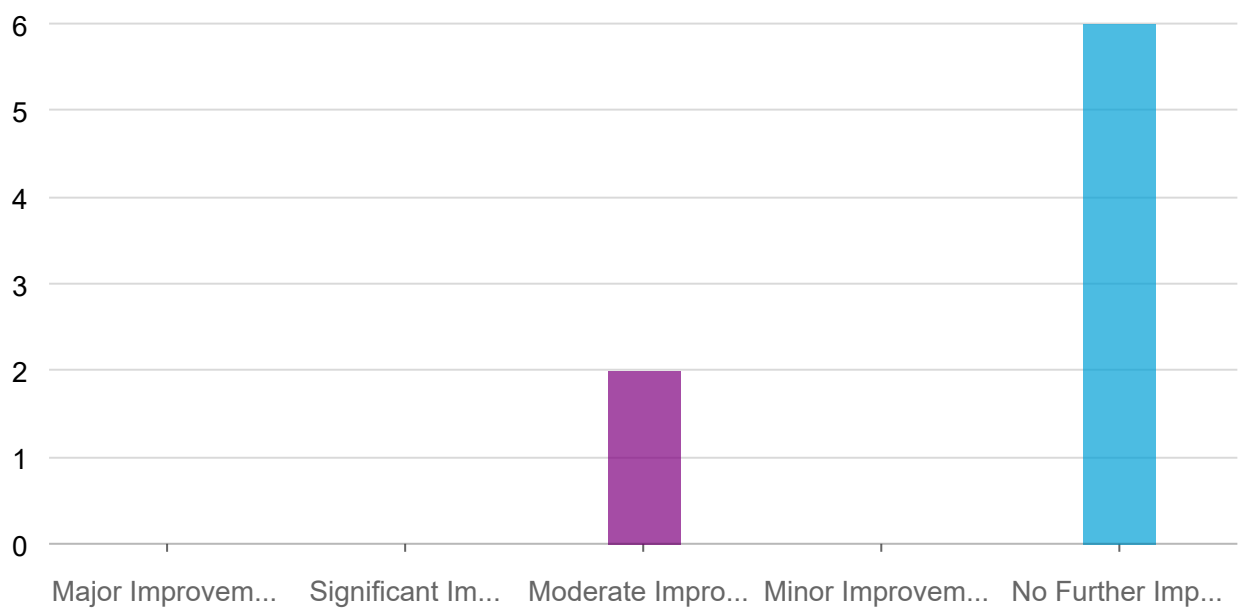


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	0	0%
No Further Improvement	7	87.5%

Answered: 8 Skipped: 0

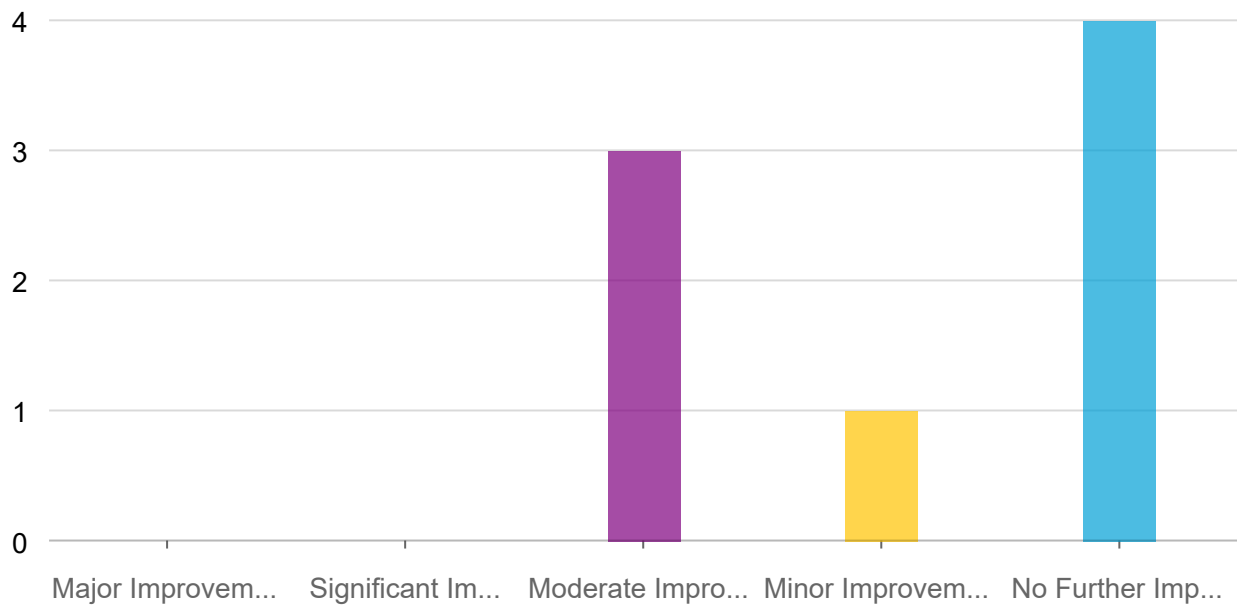
Q11 Over the last year, has the committee only considered agenda... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	0	0%
Moderate Improvement	2	25%
Minor Improvement	0	0%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q12 Has the committee met privately with the external auditors and... *

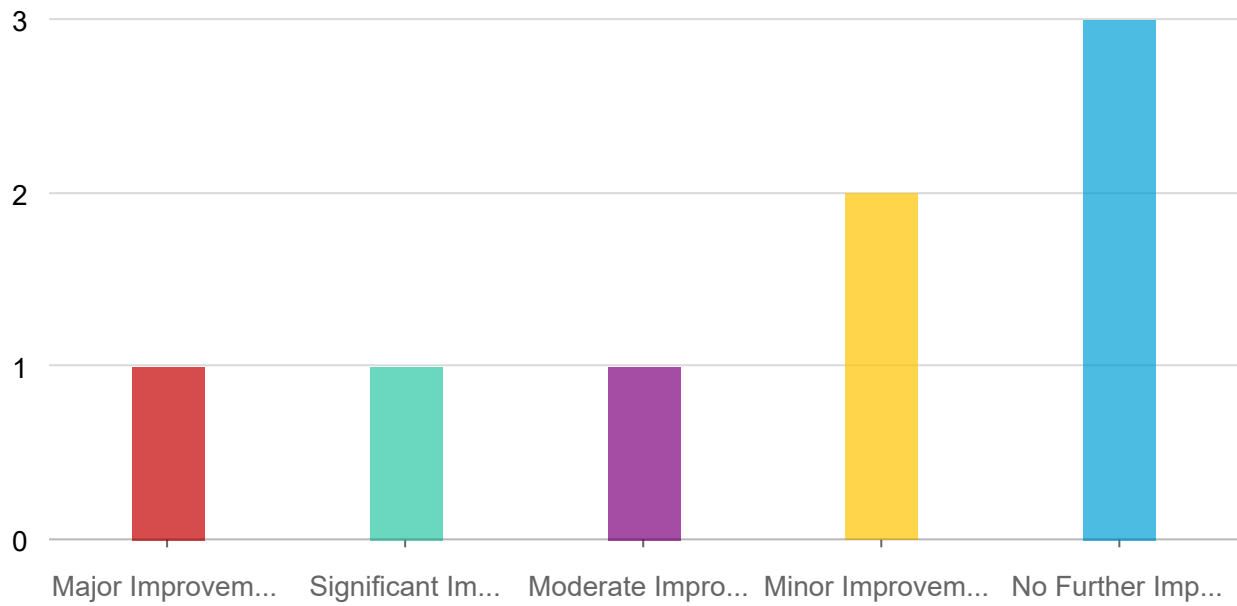


Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	0	0%
Moderate Improvement	3	37.5%
Minor Improvement	1	12.5%
No Further Improvement	4	50%

Answered: 8 Skipped: 0

Membership and Support.

○ Q13a Has the committee been established in accordance with the 202... *



Answers

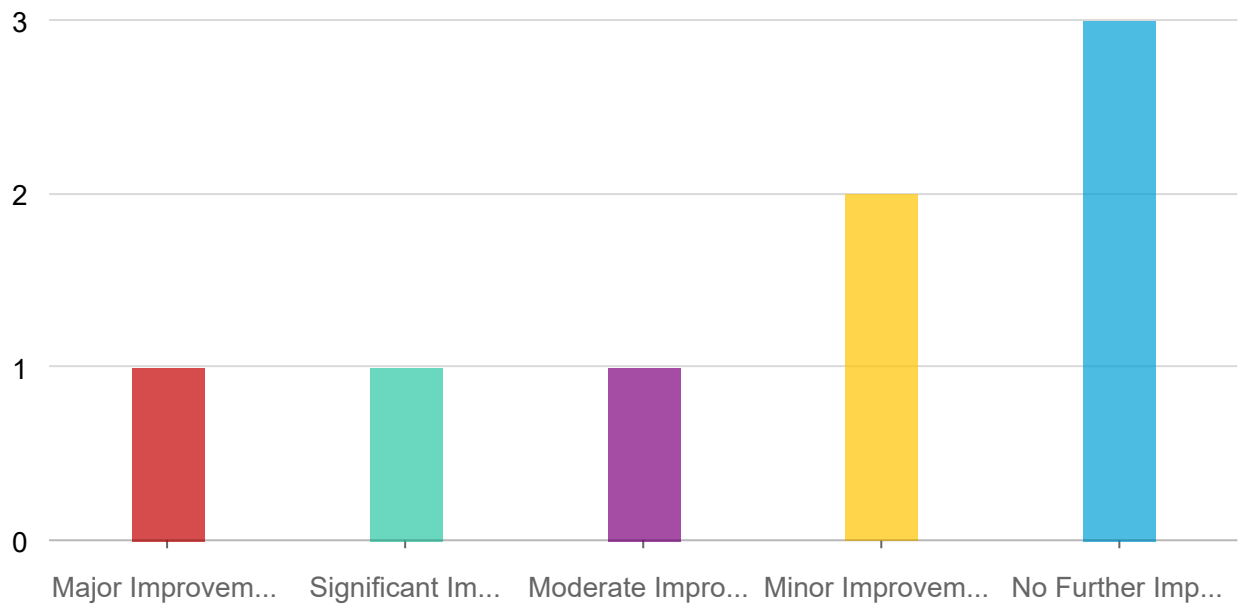
Count

Percentage

Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	2	25%
No Further Improvement	3	37.5%

Answered: 8 Skipped: 0

○ Q13b Has the committee been established in accordance with the 20... *

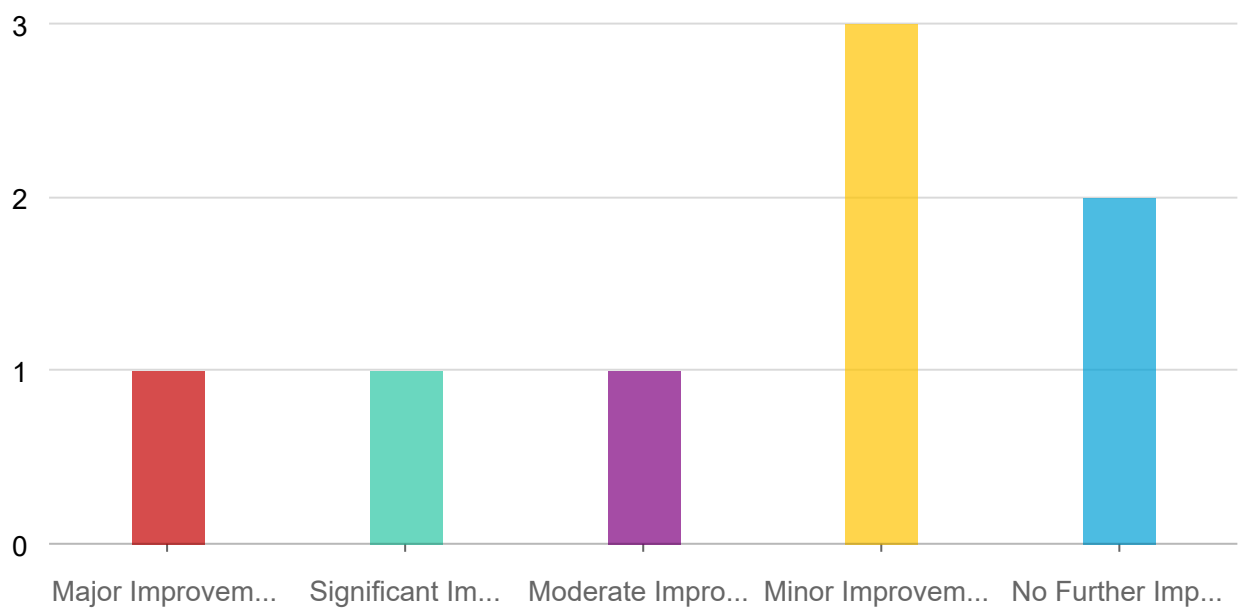


Answers **Count** **Percentage**

Major Improvement	1	12.5%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	2	25%
No Further Improvement	3	37.5%

Answered: 8 Skipped: 0

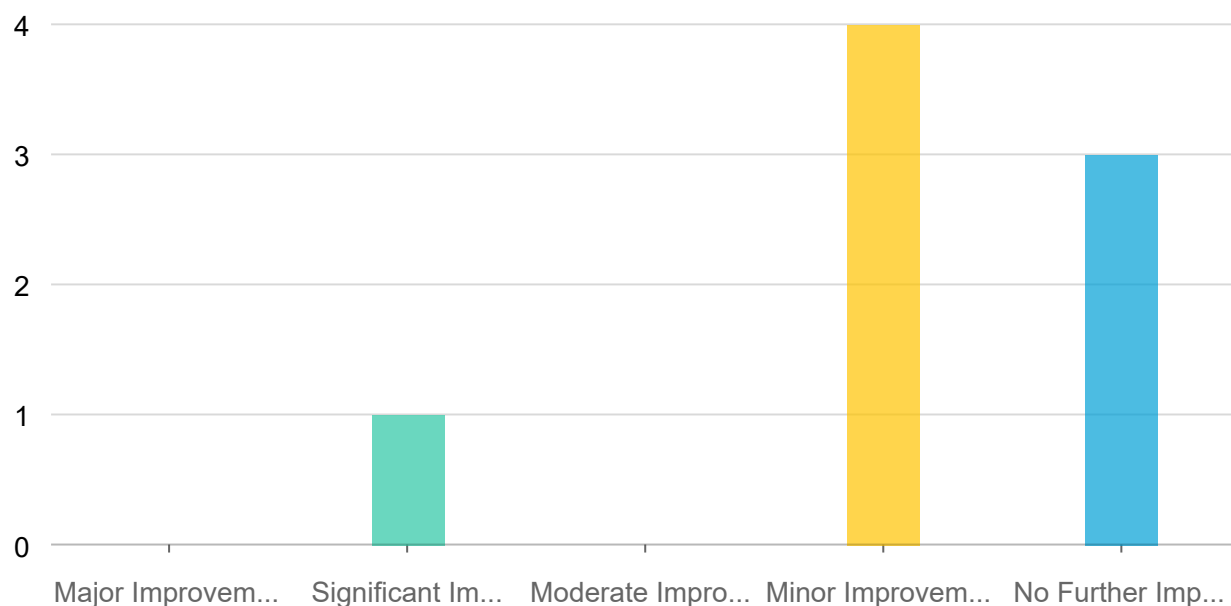
Q13c Has the committee been established in accordance with the 202... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	3	37.5%
No Further Improvement	2	25%

Answered: 8 Skipped: 0

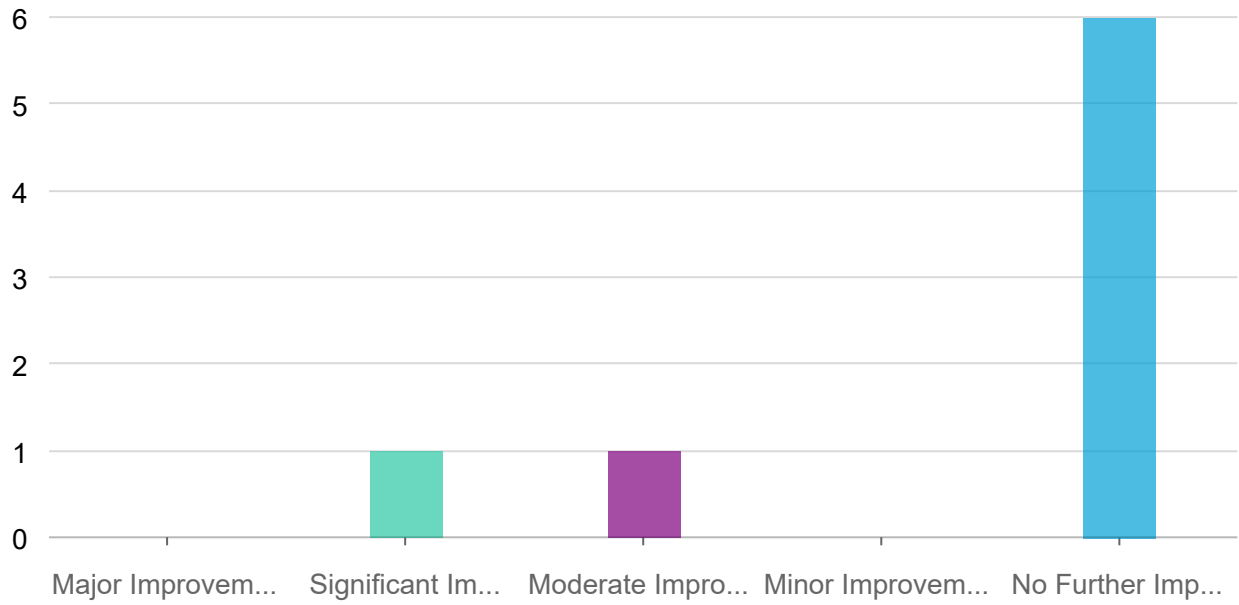
Q14 Have all committee members been appointed or selected to ensu... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	4	50%
No Further Improvement	3	37.5%

Answered: 8 Skipped: 0

○ Q15 Has an evaluation of knowledge, skills and the training needs of... *

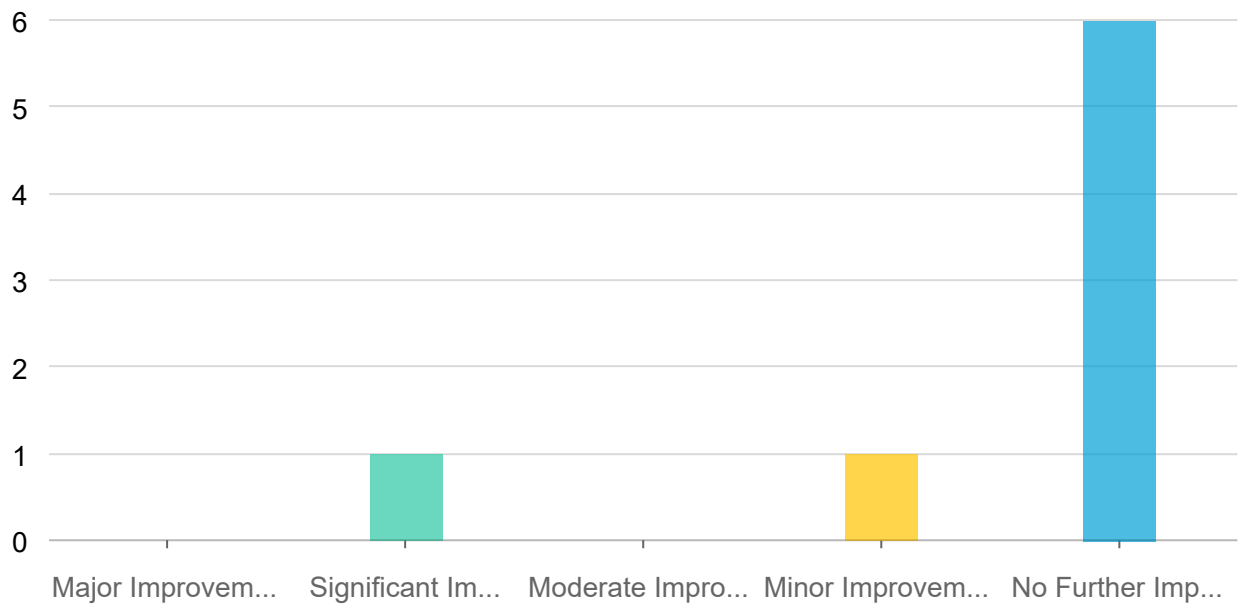


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	0	0%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

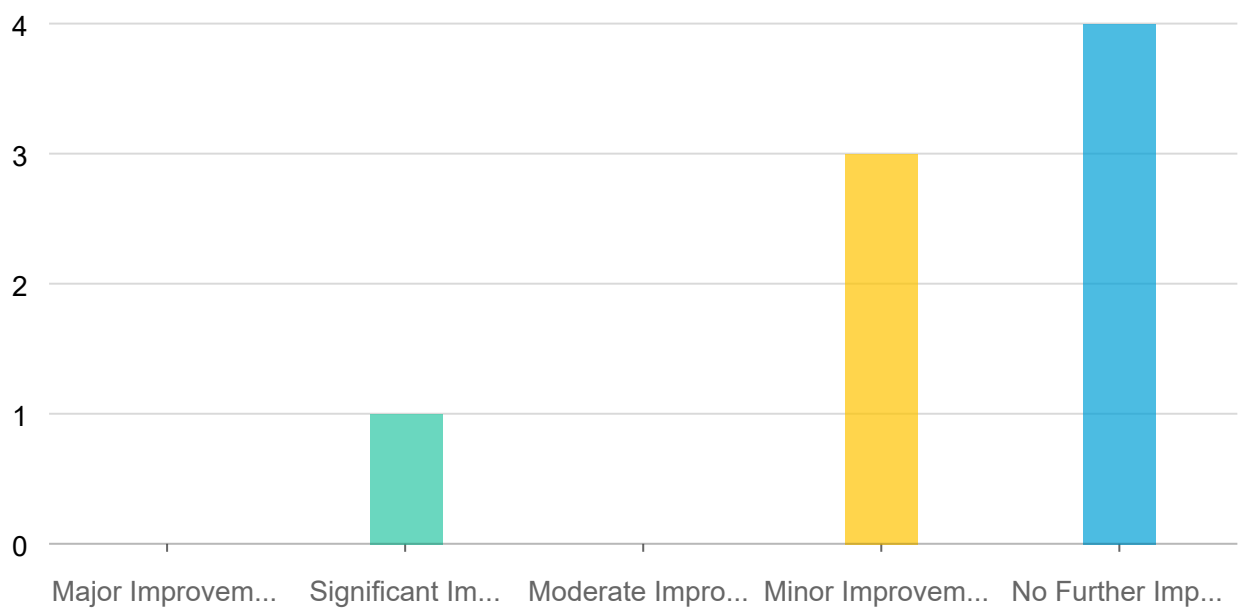
○ Q16 Have regular training and support arrangements been put in plac... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

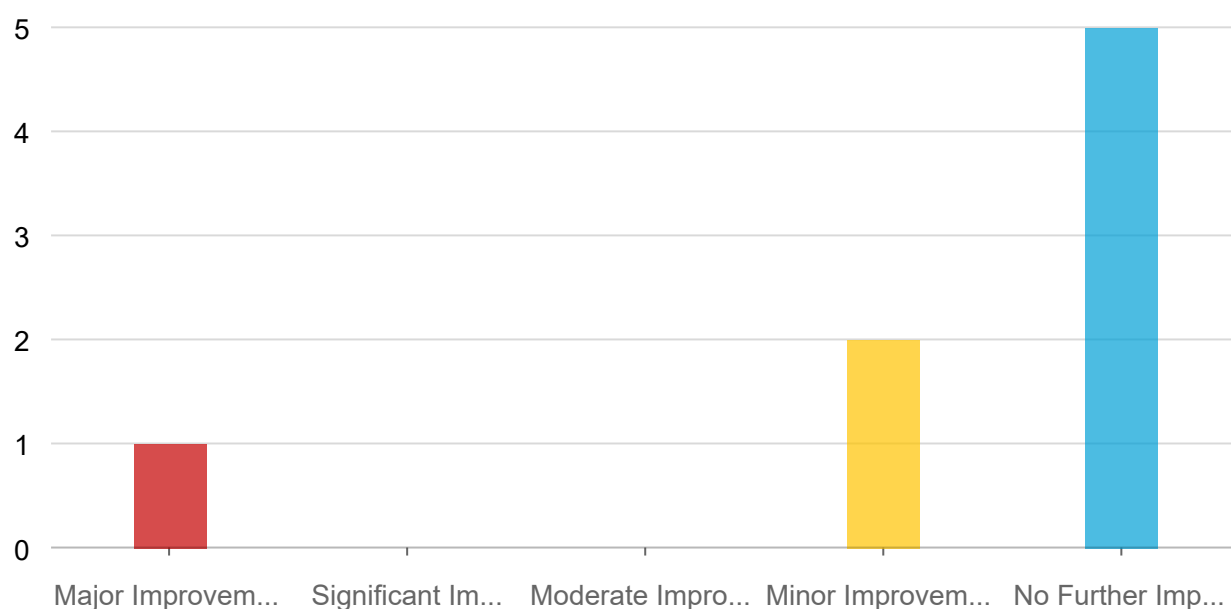
Q17 Across the committee membership, is there a satisfactory level ... *



Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	3	37.5%
No Further Improvement	4	50%

Answered: 8 Skipped: 0

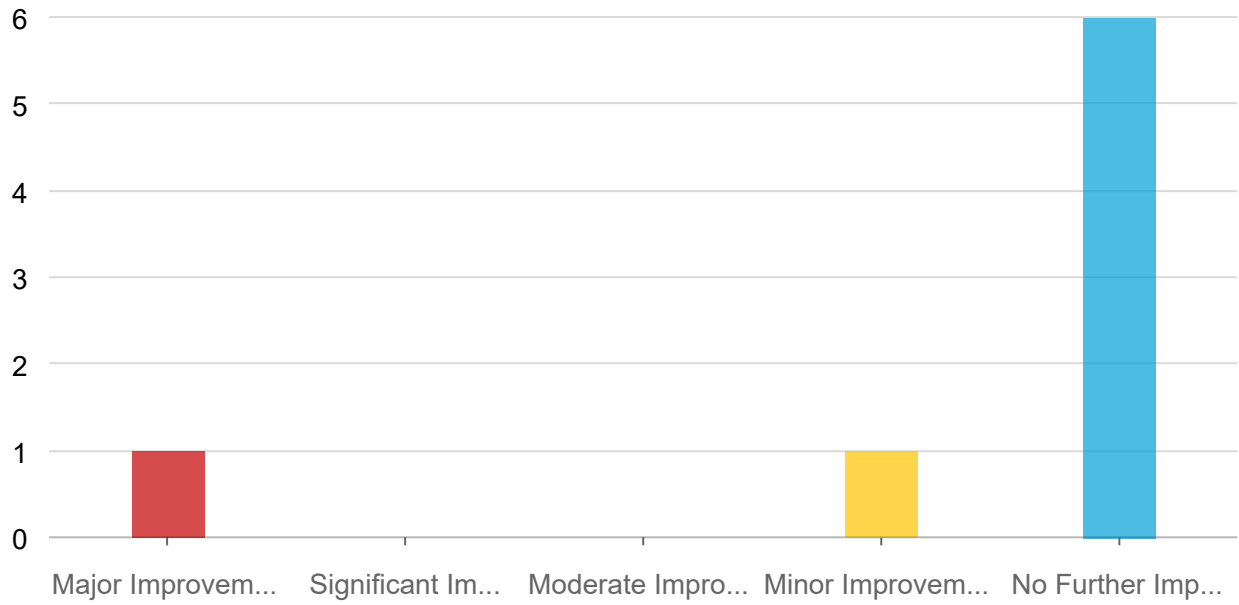
Q18 Is adequate secretariat and administrative support provided to t... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

○ Q19 Does the committee have good working relations with key peopl... *

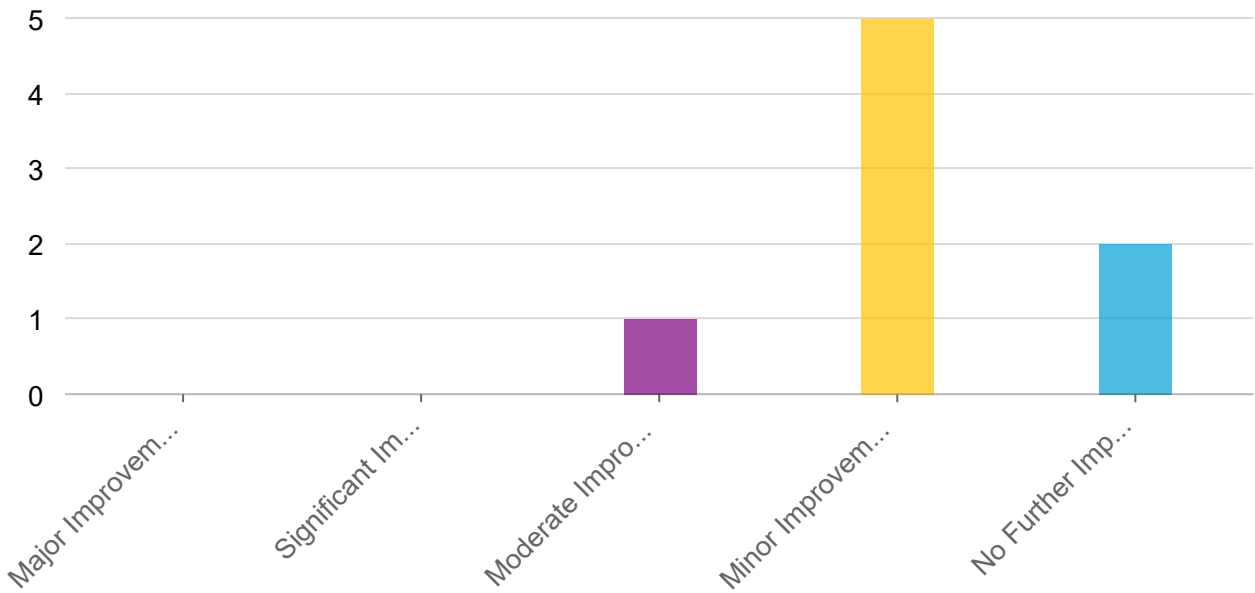


Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Effectiveness of the Committee.

○ Q20 Has the committee obtained positive feedback on its performanc... *



Answers

Count

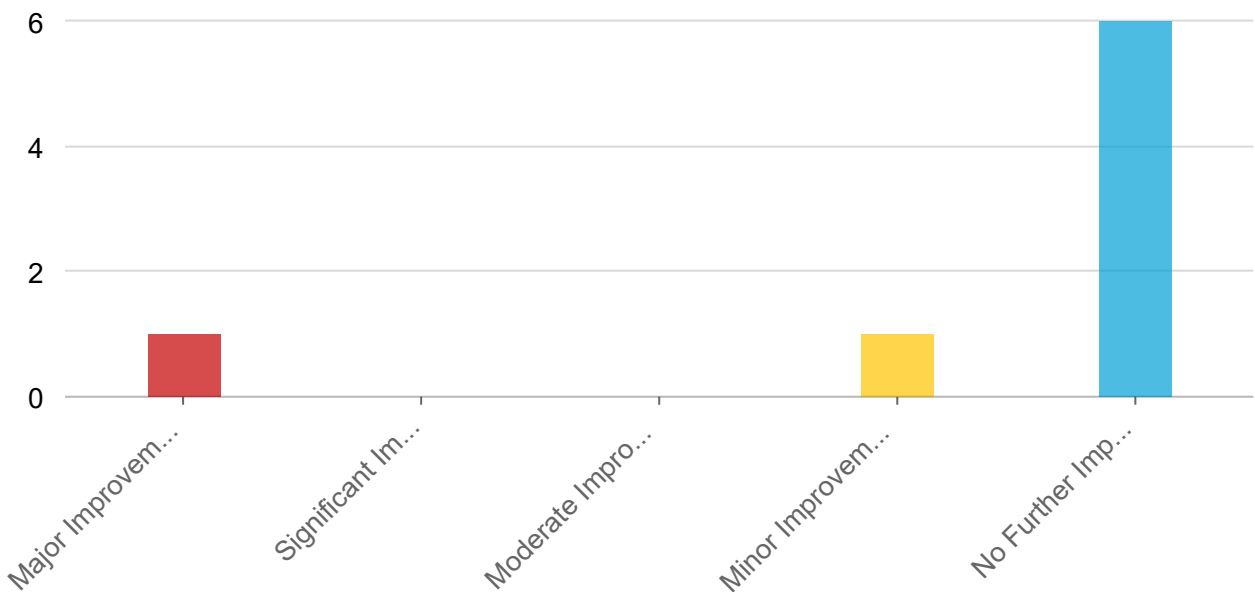
Percentage

Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	0	0%
Moderate Improvement	1	12.5%
Minor Improvement	5	62.5%
No Further Improvement	2	25%

Answered: 8 Skipped: 0

Q21 Are meetings well chaired, ensuring key agenda items are...

*

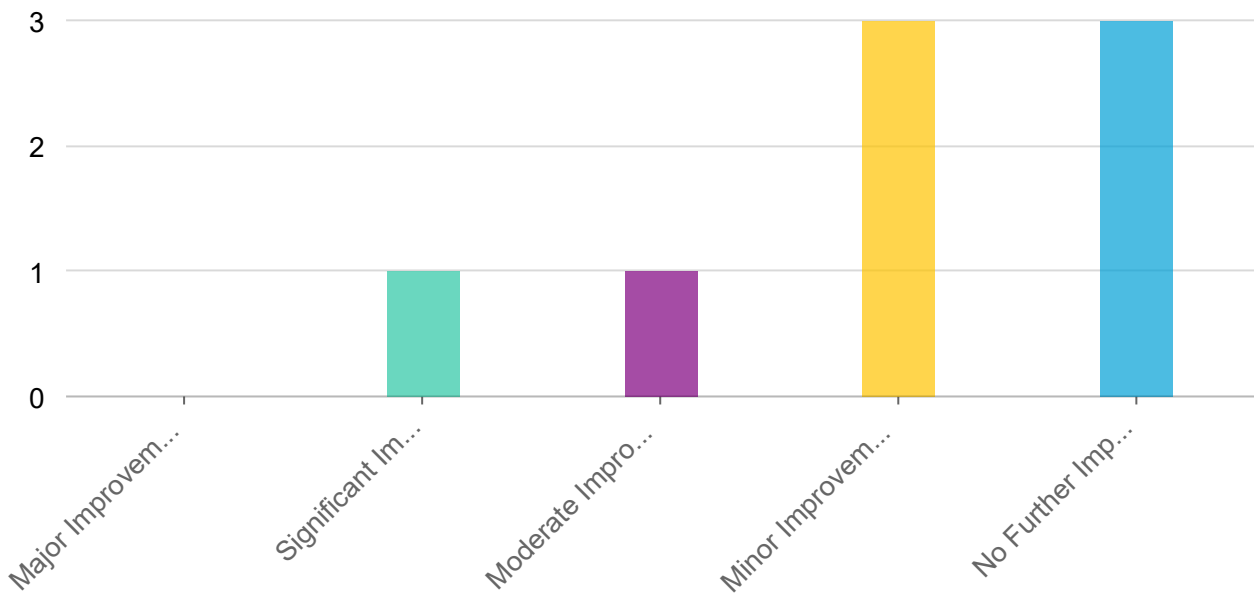


Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q22 Are meetings effective with a good level of discussion and...

*

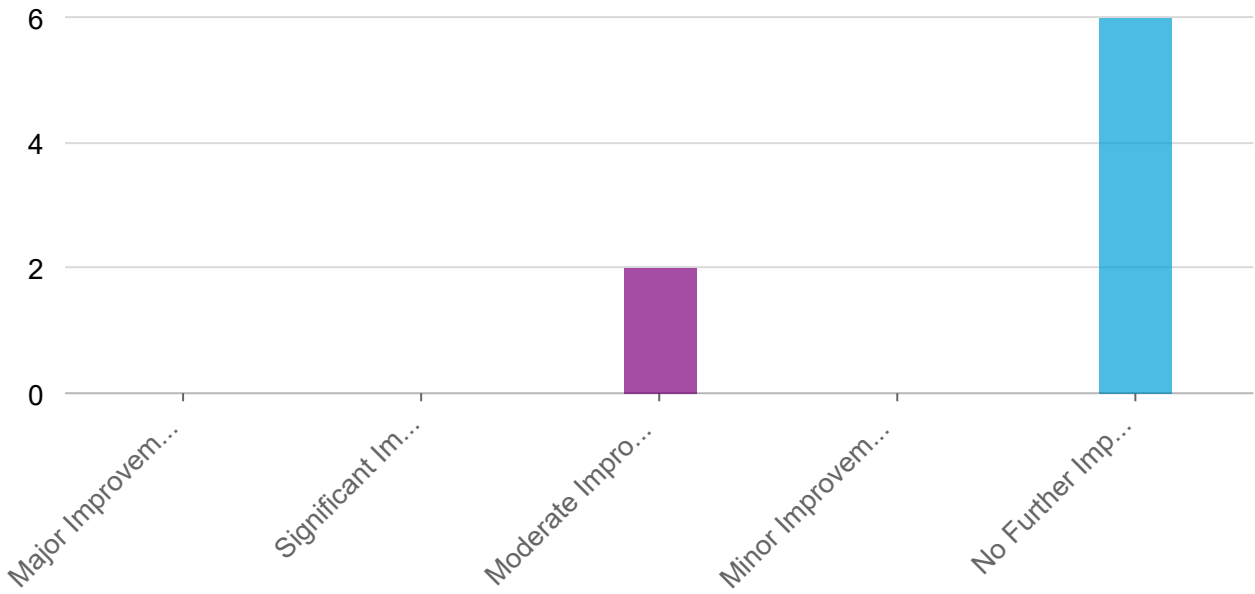


Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	3	37.5%
No Further Improvement	3	37.5%

Answered: 8 Skipped: 0

Q23 Has the committee maintained a non-political approach to...

*



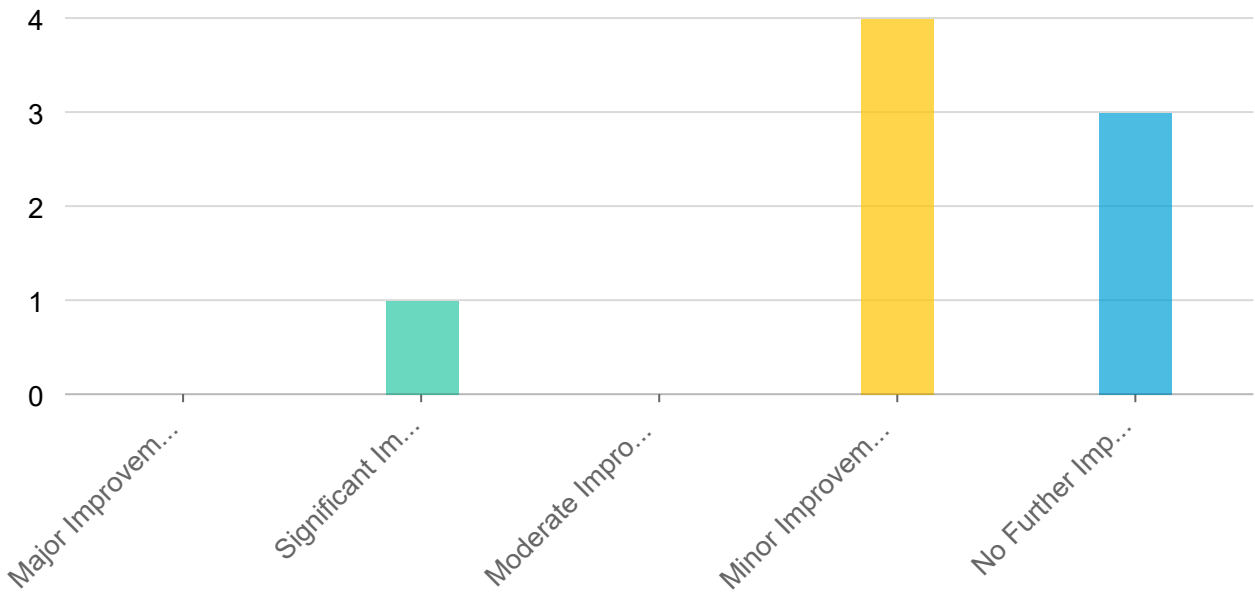
Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	0	0%
Moderate Improvement	2	25%
Minor Improvement	0	0%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

Q24 Does the committee engage with a wide range of leaders and...

*



Answers

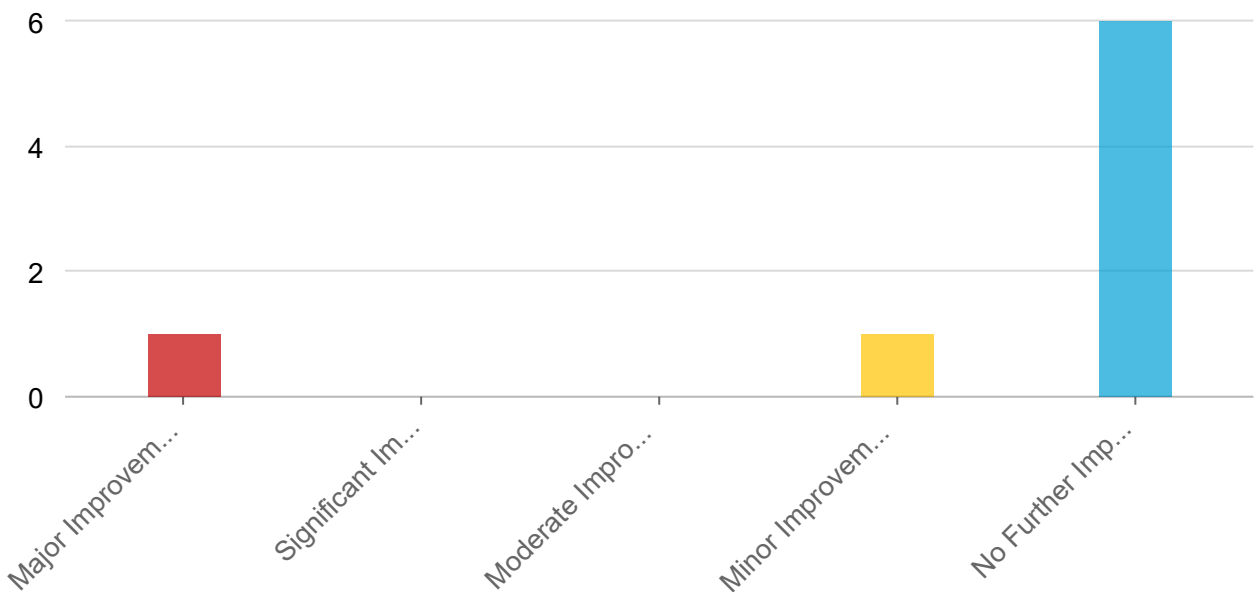
Count

Percentage

Answers	Count	Percentage
Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	0	0%
Minor Improvement	4	50%
No Further Improvement	3	37.5%

Answered: 8 Skipped: 0

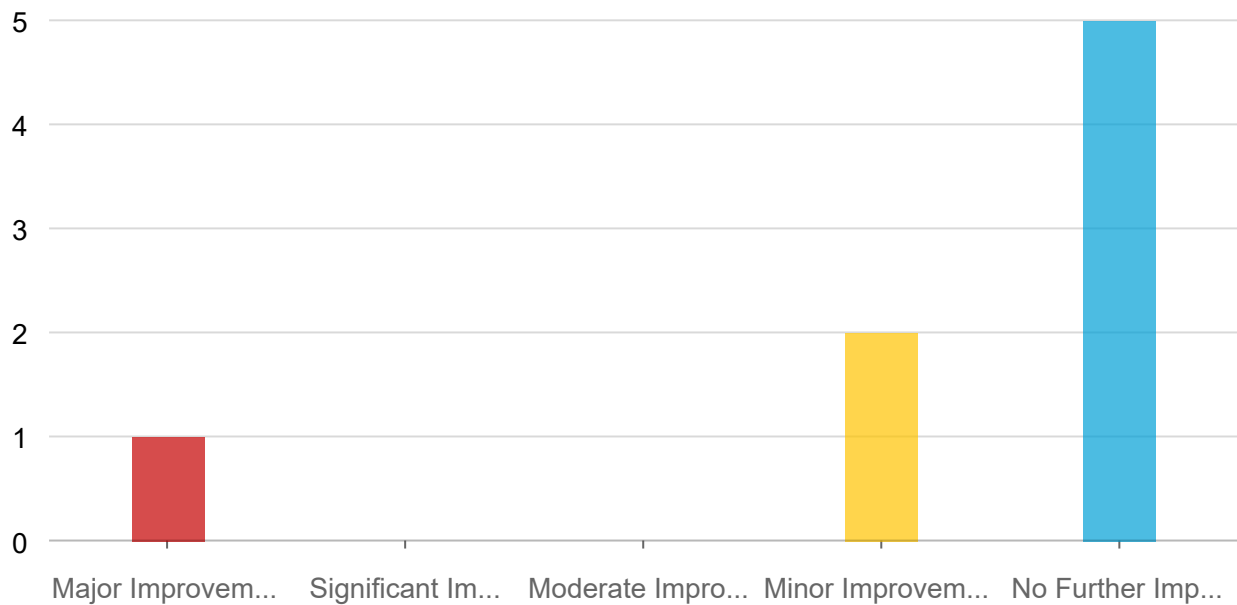
Q25 Does the committee make recommendations for the improvement... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	1	12.5%
No Further Improvement	6	75%

Answered: 8 Skipped: 0

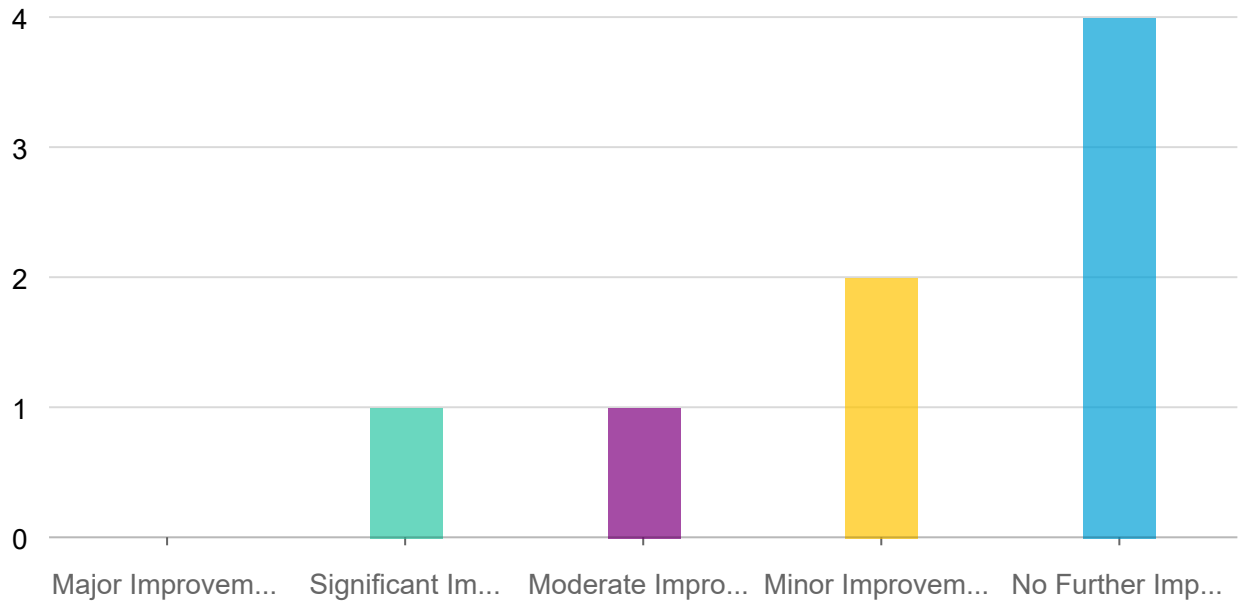
Q26 Do audit committee recommendations have traction with those i... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0

○ Q27 Has the committee evaluated whether and how it is adding value... *

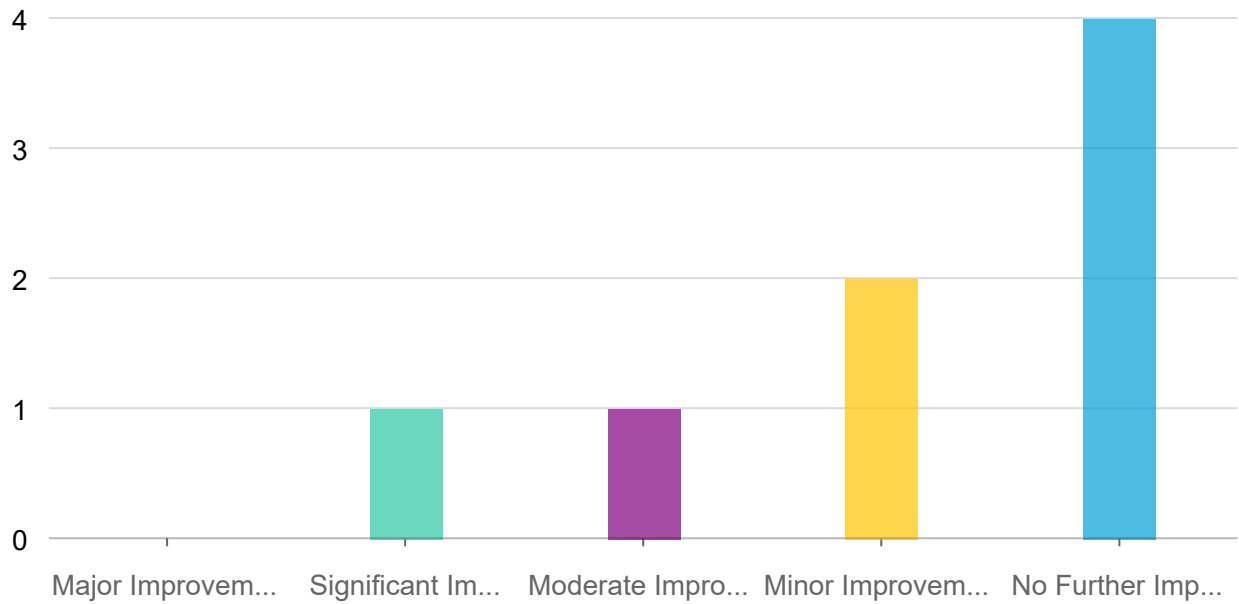


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	2	25%
No Further Improvement	4	50%

Answered: 8 Skipped: 0

○ Q28 Does the committee have an action plan to improve any areas of... *

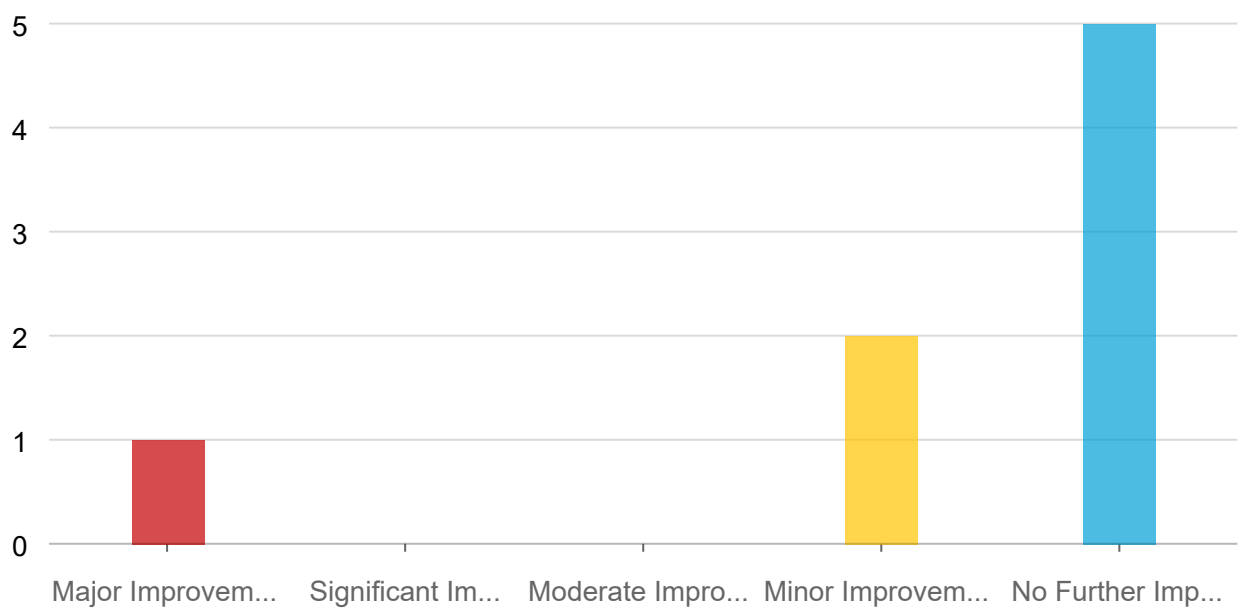


Answers **Count** **Percentage**

Major Improvement	0	0%
Significant Improvement	1	12.5%
Moderate Improvement	1	12.5%
Minor Improvement	2	25%
No Further Improvement	4	50%

Answered: 8 Skipped: 0

Q29 Has this assessment been undertaken collaboratively with the... *



Answers	Count	Percentage
Major Improvement	1	12.5%
Significant Improvement	0	0%
Moderate Improvement	0	0%
Minor Improvement	2	25%
No Further Improvement	5	62.5%

Answered: 8 Skipped: 0