

REVIEW OF CAUSEWAY COAST AND GLENS COUNCIL AUDIT COMMITTEE ARRANGEMENTS	12 December 2018
AUDIT COMMITTEE – FOR INFORMATION	

Linkage to Council Strategy (2015-19)	
Strategic Theme	Leader and Champion
Outcome	Establish key relationships with Government, agencies and potential strategic partners
Lead Officer	Director of Corporate Services
Cost: (If applicable)	Nil

Background

In June 2018, all Audit Committee Members (including the Independent Member) carried out an assessment of the Audit Committee by completing a Self-Assessment Checklist. While completion of the Self-Assessment Checklist is not a requirement, it does represent good practice with regard to Audit Committees and the standards to which the Council should aspire.

In September members were reminded to complete the Self-Assessment.

Summary of Responses:

A total of 6 completed questionnaires were received and a summary of the responses is given in the table below

Terms of Reference	
Have the committee's terms of reference been approved by full council?	All respondents indicated that the Committee's terms of reference have been approved by the Council.
Do the terms of reference follow the CIPFA model?	5 respondents indicated that the terms of reference follow the CIPFA model; 1 member was unsure
Internal Audit Process	
Does the Committee approve the strategic audit approach and the annual programme?	All respondents agreed that the Committee approve the strategic audit approach and the annual programme.

Is the work of internal audit reviewed regularly?	All respondents agreed that the work of internal audit is reviewed regularly.
Are summaries of quality questionnaires from managers reviewed?	<p>Respondents were split on whether quality questionnaires from managers are reviewed.</p> <p>The current position is that questionnaires are issued to the key contact following completion of every internal audit. The responses on the returns are collated and the result presented in the internal audit annual report.</p>
Is the annual report, from the head of audit, presented to the audit committee?	All respondents indicated that the annual audit report is presented to the audit committee.
External Audit Process	
Are reports on the work of external audit and other inspection agencies presented to the Committee?	All respondents indicated that the work of external audit is presented to the Committee.
Does the committee input into the external audit programme?	Respondents were split on whether the Committee input sufficiently into the external audit programme.
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	All respondents indicated that the Committee ensure that officers are acting on and monitoring action taken to implement recommendations.
<p>Does the committee take a role in overseeing:</p> <ul style="list-style-type: none"> • risk management strategies • internal control statements • anti-fraud arrangements • whistle-blowing strategies? 	All respondents indicated that the Committee takes a role in overseeing Risk Management Strategies, Internal Control Statements, Anti-Fraud arrangements and Whistleblowing strategies.
Membership	
Has the membership of the committee been formally agreed and a quorum set?	All respondents indicated that the membership of the Committee has been formally agreed and a quorum set.
Is the chair free of executive or scrutiny functions?	All respondents, with 1 exception, indicated that the chair is free of executive functions
Are members sufficiently independent of the other key committees of the council?	5 respondents indicated 'Yes' that members are sufficiently independent of the other key committees of the Council. 1 respondent

Have all members' skills and experiences been assessed and training given for identified gaps?	indicated 'No' and noted that Members sit on other Committees. Not everyone answered the second part of the question separately ((only 2 who said yes)
Can the committee access other committees as necessary?	All respondents said yes – while 1 noted increased access would be useful
Meetings	
Does the committee meet regularly?	Meets quarterly. 1 respondent stated that this is a very intense, and weighty committee with large responsibilities and therefore needs to meet more often
Are separate, private meetings held with the external auditor and the internal auditor?	Respondents were split on whether private meetings are held with the external auditor and internal auditor.
Are meetings free and open without political influences being displayed? Are decisions reached promptly?	All respondents indicated 'Yes' that meetings are free and open
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	5 members said yes; with 1 saying most of the time. 1 of the members who said yes said in advance yes – but a little more time would be useful
Does the committee have the benefit of attendance of appropriate officers at its meetings?	All respondents indicated 'Yes' that the Committee has the benefit of attendance of appropriate officers at its meetings.
Training	
Is induction training provided to members?	5 respondents indicated 'Yes' that induction training provided; 1 member was unsure
Is more advanced training available as required?	4 respondents said more advanced training was available; 1 said they were unsure and 1 indicated regular training was required
Administration	
Does the authority's s151* officer or deputy attend all meetings?	5 respondents that Chief Finance Officer attends; 1 member left this blank
Are the key officers available to support the committee?	All respondents indicated that key officers are available to support the Committee.
Any additional Comments:	

Recommendations arising from Self-Assessment of Audit Committee

Terms of Reference for Committee

This may be an opportune time to review the Committee's terms of reference.

Quality Questionnaires

The current position is that questionnaires are issued to the key contact following completion of every internal audit. The responses on the returns are collated and the result presented in the internal audit annual report. This will be provided to the Audit Committee in March.

Committee input into the external audit programme

To be discussed with NIAO

Member's skills and experience and training

Recommend consideration be given to assessing the skills and experiences of individual Members in their role as members of the Audit Committee and offering training if gaps are identified.

Audit Committee training is provided however there is no specific induction training for new members of the Committee. Recommend consideration be given to whether induction training be provided to new members of the Committee.