

Self-assessment Checklist – Measuring the Effectiveness of the Audit Committee

ISSUE	YES	NO	N/A	COMMENT
Terms of Reference				
Have the committee's terms of reference been approved by full council?	✓			Adopted by Police Authority on 26 April 2007
Do the terms of reference follow the CIPFA model?	✓			Included in Section 6 of the Members' Handbook
Internal Audit Process				
Does the committee approve the strategic audit approach and the annual programme?	✓			Current annual programme approved on 21 February 2008
Is the work of internal audit reviewed regularly?	✓			Regular reviews by Audit Commission (should this be annually). Treasurer meets with auditors quarterly to review progress
Are summaries of quality questionnaires from managers reviewed?		✓		Audit Commission reviews the work of internal audit every 3 years
Is the annual report, from the head of audit, presented to the committee?	✓			Latest annual report presented on 28 August 2008
External Audit Process				
Are reports on the work of external audit and other inspection agencies presented to the committee?	✓			
Does the committee input into the external audit programme?	✓			Latest programme approved on 13 November 2008
Does the committee ensure that officers are acting on and monitoring action taken to implement recommendations?	✓			Monitoring report presented to each meeting of the Committee

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Does the committee take a role in overseeing: <ul style="list-style-type: none"> • risk management strategies • internal control statements • anti-fraud arrangements • whistle-blowing strategies? 	✓			Risk management is a responsibility of the Committee, and registers are scrutinised at each meeting. Internal control statements are now subsumed within the Annual Governance Statement presented to the full Authority
Membership				
Has the membership of the committee been formally agreed and a quorum set?	✓			See Members' Handbook section 5
Is the chair free of executive or scrutiny functions?	✓			
Are members sufficiently independent of the other key committees of the council?	✓			
Have all members' skills and experiences been assessed and training given for identified gaps?	✓			Specific training is provided for all Audit Committee members
Can the committee access other committees as necessary?			✓	The Audit Committee will report as necessary to the full Police Authority

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Meetings				
Does the committee meet regularly?	✓			Four times per year
Are separate, private meetings held with the external auditor and the internal auditor?		✓		Audit Committee agreed on 13 November 2008 to implement such an arrangement
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?	✓			It is the practice to distribute audit reports as soon as they are agreed rather than wait for the agenda papers
Does the committee have the benefit of attendance of appropriate officers at its meetings?	✓			Treasurer, Chief Executive, Deputy Chief Constable, Force Finance Director, others as needed
TRAINING				
Is induction training provided to members?	✓			Financial Induction training, including audit, is provided for all new members. Specific audit training is provided annually
Is more advanced training available as required?	✓			On request
ADMINISTRATION				
Does the authority's s151 officer or deputy attend all meetings?	✓			Treasurer
Are the key officers available to support the committee?	✓			