

## AUDIT AND STANDARDS COMMITTEE IMPROVEMENT PLAN 2016/17

Reference	Good Practice Issue Identified	Action	By When	Comments
1	The present terms of reference do not fully set out the purpose of an Audit Committee as documented in CIPFA's Position Statement.	<p>Amendments to the Committee's terms of reference to reflect CIPFA's Position Statement should be referred to the Council for approval.</p> <p>The responsibility for and means of providing assurance on risk management to the Council and the public needs to be properly re-established and made clear in the revised terms of reference.</p>	March 2017	
2	The role and purpose of the Audit and Standards Committee forms part of member training. The standards element will be clearly understood arising from the Members' Code of Conduct. The financial and accounting aspects of the role are also likely to be known. However, a broad understanding of the audit element may not be present.	The Head of Governance will provide further training concerning the audit element of the committee's role (governance, risk and control) as part of a wider session on committee roles and functions.	March 2017	
3	Although the current terms of reference do mention the core areas identified in CIPFA'S Position Statement, they are not always in the same context or to the same extent as the suggested core functions in the CIPFA guidance.	The Audit and Standards Committee's terms of reference will be compared to the core areas as identified in CIPFA's guidance. Any enhancements or changes suggested will be referred to the Council for addition into the terms of reference as required.	March 2017	

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4	The induction training for committee members in May 2015 covered the core areas of the knowledge and skills framework. On-going Audit Committee attendance will ensure members complete the work programme thereby continually enhancing their knowledge and skills. However, no assessment has been carried out.	A brief questionnaire will be developed and circulated to committee members for the purposes of identifying skills/knowledge gaps against the core knowledge and skills framework, with any training needs addressed as part of the Member Development regime.	March 2017	
5	The Committee has not obtained feedback on its performance from those interacting with it or relying on its work.	A brief questionnaire will be developed and sent to External Audit, Leader of the Council, Chief Executive, Director of Resources, Head of Governance and the Chief Financial Officer, seeking feedback on the performance of the Audit and Standards Committee.	March 2017	