APPENDIX B

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022
How do your arrangements meet the statement?

CIPFA expects that all local government bodies should make their best efforts to adopt the principles in their position statement, aiming for effective audit committee arrangements to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

This a checklist may help to assess how closely your authority meets the Position Statement expectations.

Topic & Question	YES/NO	Comment
Independent & Effective Model		
Is the committee		
Directly accountable to the authority's governing body?	Yes	Annual report to Full Council, elected by Full Council
Independent of both the executive and the scrutiny functions?	Yes	
Does the committee		
Have rights of access /constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups?	?	Not really managed to have good engagement with Scrutiny chair, this may change. A suggestion is to have regular chairs briefings between chair of CGAC and OSMC. There are Ex-officio's who are invited and encouraged to attend the meetings. A suggestion is that the Chair of CGAC is invited to OSMC meetings as an Ex-officio.
Have rights to request reports and seek assurances from relevant officers?	Yes	We have done this, the tenancy allocation report is an example
An appropriate size to operate as a cadre of experienced, trained committee members. (Large committees should be avoided).?	Yes	Whilst we have been one member down all year we have a number of

		experienced members. The membership will change post election. It is hoped some experienced members will remain. CGAC training has now become mandatory.
Include co-opted independent member (s) (CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise).	Yes	We now have 2 who are adding value.
Core functions		
Maintenance of governance, risk and control arrangements		
Does the committee		
Support a comprehensive understanding of governance across the organisation and among all those charged with governance?	Yes	Maybe newer members less so. A suggestion is for reports to be written in plain English and include a summary of key points for long reports. Pre-meetings prior to the meeting provides an opportunity for less experiences members to gain an understanding.
Consider the effectiveness of the authority's risk management arrangements, understand the risk profile of the organisation and seek assurances that active arrangements are in place?	Yes	Have actively drilled down on a couple of corporate risks to better understand the process and obtain assurance.
Does the committee monitor the effectiveness of the arrangements for		
internal control,	Yes	Through internal and external audit
financial management	Yes	As above, also training & advice provided on Treasury management. The challenging of previously budget processes hasn't been robust enough given the continual overspends year on year.
ensuring value for money	Yes	Via external audit report

standards and ethics	Yes	The chair of Standards Committee is an Ex-officio. This is managed through the reassurance risk and management processes. The Committee reviewed and approved the amended officer/member protocol.
risks of fraud and corruption	Yes	Regular reports via Internal Audit & Risk.
Financial and governance reporting		
Does the Audit Committee;		
Ensure the authority's accounting support the maintenance of effective arrangements for financial reporting?	Yes	Through internal and external reports
Review the statutory statements of account and any reports that accompany them.	Yes	And sign them off
Does the Audit Committee ensure the authority's accountability statements, including the annual governance statement		
Properly reflect the risk environment, and any actions required to improve it?	Yes	
Demonstrate how governance supports the achievement of the authority's objectives?	Yes	
Establishing appropriate and effective arrangements for audit and assurance		
Does the committee		
Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.	?	Scope to improve liaison with West Yorkshire Combined Authority. (WYCA).
In relation to the authority's internal audit functions:		
Oversee its independence, objectivity, performance and conformance to professional standards	Yes	Through regular reporting and annual charter
Support effective arrangements for internal audit	Yes	
Promote the effective use of internal audit within the assurance framework	Yes	
Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.	Yes	Now monitor outstanding actions and call for reports on issues that appear to be sticking
Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.	Yes	

Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.	Yes	
Audit committee membership		
Is high calibre, and aptitude considered alongside relevant knowledge, skills and experience		
When selecting elected representatives to be on the committee?	?	Decision for political parties, not one we are in control of.
When co-opting independent members?	Yes	
Does the appointment of co-opted independent members on the committee consider the overall knowledge and expertise of the existing members?	Yes	
Are members of the audit committee		
Adequately trained to fulfil their role?	No	Not all members last year attended all training, this is now a mandatory requirement.
Objective, have an inquiring and independent approach?	Yes	
Sufficiently knowledgeable?	?	We are a mixed bunch.
Knowledgeable of good governance principles that can help achieve the organisation’s objectives?	Yes	Inclusion of independent members means we have some good experience
Willing to operate in an apolitical manner?	Yes	
Unbiased – treating auditors, the executive and management fairly?	Yes	
Willing and able to challenge the executive and senior managers when required?	Yes	
Interest in the work of the committee?	Yes	
Is the Audit Committee Chair		
Strong, independently minded	Yes	Manages meetings well
Able to promote apolitical open discussion	Yes	
Skilled at managing meetings to cover all business	Yes	Understands the Council well
Able to encourage a candid approach from all participants	Yes	Invites strong discussion
Able to maintain the focus of the committee on matters of greatest priority	Yes	Able to navigate around sensitive issues holding a strong line on proceedings to avoid scope creep
Engagement ,Outputs & Impact		
Does the Audit Committee		

Meet regularly, at least four times a year?	Yes	
Have a clear policy on those items to be considered in private and those to be considered in public?	Yes	
Able to meet privately and separately with the external auditor and with the head of internal audit	Yes	
Have , as regular attendees, the chief finance officer, the chief executive, the head of internal audit and the appointed external auditor? other attendees may include the (monitoring officer and the head of resources)	Yes	
Have the right to call on any other officers or agencies of the authority as required?	Yes	
For transparency, report regularly on its work to those charged with governance?	Yes	
Does the Committee report annually on		
Effectively engage with the leadership team and those charged with governance?	Yes	
Its performance?	Yes	
Its impact?	Yes	
Any Identified areas for improvement?	Yes	
Compliance with the CIPFA position statement, and discharged its responsibilities?	Yes	
Issue its report to the public?	Yes	
Are the statutory officers able to access the committee members, or the chair, as required?	Yes	