

## AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	20 January 2025		
TITLE:	Feedback Survey Results for those who interact with		
TYPE OF REPORT:	For noting and consideration		
PORTFOLIO(S):	All		
REPORT AUTHOR:	Teresa Sharman, Head of Internal Audit		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

### **REPORT SUMMARY/COVER PAGE**

<b>PURPOSE OF REPORT/SUMMARY:</b> This report outlines the results of the Audit Committee's feedback survey, sent to those who interact or rely on the work of the Committee.
<b>KEY ISSUES:</b> There are no key issues.
<b>OPTIONS CONSIDERED:</b> N/a
<b>RECOMMENDATIONS:</b> <ul style="list-style-type: none"><li>• Members note the results of the Committee's feedback survey, attached at Appendix 1.</li><li>• Members to consider the feedback responses and ask that the comments identified through the feedback are addressed in the Committee's training plan if required.</li></ul>
<b>REASONS FOR RECOMMENDATIONS:</b> To note the results from the feedback survey and, if appropriate, ensure where improvement actions have been identified, these are included in the Committee's training plan.

## **REPORT DETAIL**

### **1. Introduction**

- 1.1. The Chartered Institute for Public Finance and Accountancy (CIPFA) document on “Audit committees – practical guidance for local authorities and police 2022” sets out the guidance on the function and operation of audit committees. It represents CIPFA’s view of best practice. The guidance states the purpose of an audit committee “is to provide an independent and high-level focus on the adequacy of governance, risk, and control arrangements.
- 1.2. Good audit committees are characterized by; objective, independent knowledgeable and properly trained members, a membership that promotes good governance principles, a strong, independently minded chair, an unbiased attitude, the ability to challenge when required.
- 1.3. The CIPFA document suggests it is good practice for an audit committee to seek feedback from those who interact with the committee or rely on its work to ascertain any areas of improvement.
- 1.4. A survey seeking feedback was sent out to Cabinet Members and members of the Management Team that regularly interact with the committee. Of the 19 surveys sent out, three were returned; two were from Officers and one was from a Cabinet Member. The results of these surveys are summarised in **Appendix 1**.
- 1.5. Results showed a good general understanding of the role of the Audit Committee.
- 1.6. Responses to question 4, ‘In your view, is there anything the Audit Committee is not doing, or could be doing better,’ indicated that there are minimal improvements required in the opinion of the three respondents and that the Audit Committee are ‘very engaged and appropriate challenge information presented to them’.

### **2. Proposal**

This report outlines the results of the Audit Committee’s feedback survey, sent to those who interact or rely on the work of the Committee.

### **3. Issues for the Panel to Consider**

Members should note the results and, where identified, whether any actions for improvement should be included as part of the Committee’s training plan.

### **4. Corporate Priorities**

Good governance.

### **5. Financial Implications**

None.

### **6. Any other Implications/Risks**

None.

### **7. Equal Opportunity Considerations**

None.

### **8. Environmental Considerations**

None.

## **9. Consultation**

N/a.

## **10. Conclusion**

For Audit Committee to note the feedback survey results and, where identified, whether any actions for improvement should be included as part of the Committee's training plan.

## **11. Background Papers**

Appendix 1 - Feedback Survey Results from those who interact or rely on the Committee's Work

**Feedback Survey Results from those who interact or rely on the Committee's Work**

Question	Answer
<p><b>1. What is your understanding of the role of the Audit Committee at the Council?</b></p>	<ul style="list-style-type: none"> <li>• To act independently to ensure the council has appropriate governance arrangements and controls, processes in place to manage, report and mitigate risk. To ensure financial reporting and internal controls are appropriate to provide assurance to members and general public.</li> <li>• I have a good understanding of the role given it is laid out very clearly in Part 3 (F) of the Council constitution so shall not repeat the details of the role here. However, I note that the review of the Audit ToR is overdue by some 5 years (Part 3 F5) but reassured that a review is in progress and on the Cabinet forward decisions list for December 2024.</li> <li>• To provide checks and balances against the financial activities of the council</li> </ul>
<p><b>2. Please detail your interaction or involvement with the Audit Committee (this may be directly with the Committee or indirectly with Committee attendees or sight of reports)</b></p>	<ul style="list-style-type: none"> <li>• Directly involved with Committee. Provide reports as relevant. SLT representative on Committee - attend all meetings. Guide/advise committee. Meet with Chair and Deputy as required.</li> <li>• I attend Audit whenever possible as the main tents of their role, risk management, governance, internal audit, financial and regulatory compliance are within my remit as leader of the Council.</li> <li>• Sometimes need to update a report going to the committee</li> </ul>

Feedback Survey Results from those who interact or rely on the Committee's Work

Question	Answer
<p><b>3.</b> <i>“The purpose of the audit committee is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee’s role in ensuring that there is sufficient assurance over governance, risk and control give greater confidence to all those charged with governance that those arrangements are effective. The committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.”</i></p> <p><b>Having read the above paragraphs, do you believe that the Council’s Audit Committee is fulfilling this purpose?</b></p>	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Yes</li> <li>• Yes</li> </ul>
<p><b>4. In your view, is there anything the Audit Committee is not doing, or could be doing better?</b></p>	<ul style="list-style-type: none"> <li>• The members are very engaged and appropriately challenge information presented to them. On occasion some members will want to focus on areas that fall outside their terms of reference, but this has improved over time.</li> <li>• Members of the Audit Committee undertake a demanding role that requires painstaking attention to detail and a distinct skill set. The current committee does a fine job of discharging their duties and are to be congratulated in my view.</li> <li>• I don't feel qualified to answer this</li> </ul>