



Audit and Governance Committee

This Annual Report of the Audit and Governance Committee Chair, provides an assessment of the Committee's performance against its Meeting Terms of Reference and its effectiveness in fulfilling its purpose





Introduction

This Annual Report of the Audit and Governance Committee Chair, provides an assessment of the Committee's performance against its Meeting Terms of Reference and its effectiveness in fulfilling its purpose.

It sets out the work and achievements of HIWFRA's Audit and Governance Committee (the Committee) during 2025/26, including a Forward Look outlining planned activities for the next cycle, and has been prepared in accordance with the relevant CIPFA guidance and best practice principles for audit committees in local government.

In 2022, CIPFA published a renewed Position Statement on Audit Committees in Local Authorities and Police, setting out the purpose, model, core functions and membership of audit committees. The Position Statement reflects CIPFA's expectations for effective audit committee practice and principles that local government bodies should adopt.

A key recommendation within the Position Statement is that 'Audit Committees should be held to account regularly by those charged with governance'.

In response, the Committee recommended to the Full Authority that it undertake an annual evaluation of its effectiveness to provide assurance that it is fulfilling its purpose and demonstrating its impact. The outcomes, including any planned improvements, will be reported annually to the Full Authority and timed to support the annual governance cycle and preparation of the Annual Governance Statement.

Throughout 2025/26, officers supported ongoing evidence gathering of the Committee's performance, effectiveness and impact.

A mid-year review was undertaken in December 2025 with the Committee Chair and Vice-Chair to assess progress and identify any gaps, followed by an end-of-year review in April 2026 to finalise the content of this Annual Report.



Cllr David Harrison

HIWFRA's Audit and Governance Committee Chair



About this report

1

About the Committee

2

Activities and Key Achievements

3

Training and Development

4

Effectiveness and Self-Assessment of Good Practice

5

Forward Look

6

Conclusion

7

Appendices:

Appendix A – Meeting Terms of Reference

Appendix B – CIPFA Self-Assessment of Good Practice 2025/26



**Hampshire
& Isle of Wight**
FIRE & RESCUE AUTHORITY

1

About the Committee



About the Committee

The constituent authorities (local councils that make up the Fire Authority) appoint members to the Fire Authority, and members of the Committee are subsequently appointed by the Full Authority at its Annual General Meeting (AGM), in accordance with proportionality requirements to ensure balanced representation.

The Committee consists of five members, including an appointed Chair and Vice-Chair. Three deputy members are also appointed to provide resilience. The Audit and Governance Committee, is a committee of the Fire Authority and is directly accountable to the Full Authority.

During 2025/2026, the Committee met in person four times a year: June, September, December and March. Member attendance is noted in the table below:

Members Attendance	24 Jul	25 Sep	5 Dec	10 Mar
Attended (Out of 5)	5/5	5/5	4/5	5/5



Although there is no statutory requirement for the Fire Authority to appoint independent members to the Committee, CIPFA guidance, reflecting the Government's response to the December 2020 Redmond Review on local audit oversight and the transparency of local authority financial reporting, supports the appointment of at least one Co-opted Independent Member to audit committees. In line with this guidance, the Full Authority confirmed the appointment of one Co-opted Independent Member to the Committee at the AGM in 2026.

The Co-opted Independent Member is not an elected representative but serves to strengthen the Committee's capacity to provide independent challenge and assurance across governance, risk management, internal control, financial reporting and audit arrangements. The role is non-political and non-voting; however, the member participates fully in the Committee's work, including attending meetings, reviewing reports and providing informed, impartial challenge where appropriate.

The responsibilities of the Committee have been reviewed in accordance with the recommended practice stated in the CIPFA's Position Statement. Due to the size of the Fire Authority, the Committee's remit is broader than the core functions of an audit committee, incorporating additional responsibilities to support the effective and efficient use of resources. The Committee combines audit responsibilities with wider functions, including standards and has some decision-making powers.



**Hampshire
& Isle of Wight**
FIRE & RESCUE AUTHORITY

2

Activities and Key Achievements



Activities and Key Achievements

Throughout 2025/26, the Committee has discharged its responsibilities in line with its Terms of Reference (see Appendix A), fulfilling its purpose to:

- Provide an independent and high-level focus on the adequacy of governance, risk, internal and external audit and financial arrangements
- Ensure there is sufficient and effective arrangements and controls in place to give confidence to our communities
- Provide objective oversight and fulfil the principles of good governance





Activities and Key Achievements

Key Achievements	24 Jul	25 Sep	5 Dec	10 Mar
Treasury Management				
Treasury Management Mid-Year Report 2025/26				
Treasury Management Strategy (Annual) 2026/27 to 2028/29				
Statement of Accounts 2024/25				
Internal Audit				
Annual Internal Audit Conclusion 2024/25				
Internal Audit Progress Report 2024/25				
Internal Audit Charter 2025/26 (Revision June 2025)				
Internal Audit Charter and Risk-Based Internal Audit Plan 2026-27				
Internal Audit Management Actions Progress Report				
Internal Audit Strategy 2025-28				
Internal Audit External Quality Assessment				
External Audit				
Ernst & Young (EY) Planning Report 2024/25				
EY Audit Progress Report				
Draft External Audit Results Report 2024/25				
External Audit Results Report 2024/25				
External Auditor's Annual Report 2024/25				
Governance Functions				
Annual Governance Statement 2024/25				
Annual Statement of Accounts				
Annual Assurance Statement 2024/25				
Assurance Report: Fire Standards Progress Report Update				
HMICFRS Inspection Outcome Update				
Organisational Risk Register				
Standards				
Audit and Governance Committee – Annual Report: Content and Timeline				
Co-opted Independent Member of Audit and Governance Committee and Independent Person Recruitment				
HIWFRA Member Allowances Scheme				
Pension Board				
Fire Pension Board Annual Report 2024/25				



**Hampshire
& Isle of Wight**
FIRE & RESCUE AUTHORITY

3

Training and Development



Training and Development

As part of good practice, the Committee should regularly review the knowledge, skills, and training requirements of its members. CIPFA guidance recommends that a training needs analysis is undertaken annually to support effective governance.

An Annual Training Needs Analysis form has been prepared in accordance with CIPFA guidance, and the Committee members are asked to complete the form annually and rate their confidence across key knowledge and skills areas relevant to their responsibilities. The responses provide a summary of members' development needs and is used to inform the planning and delivery of training programmes, ensuring they are targeted to the areas where additional knowledge or skills have been identified.

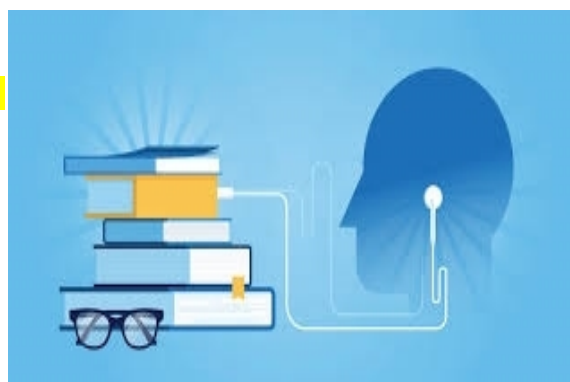
The Committee's Terms of Reference were reviewed and updated on 8 October 2024 to align with CIPFA expectations. Following that review, oversight of the Treasury Management process became a new responsibility of the Committee.

During the Committee meeting on 5 December 2025, the Finance team presented slides providing an overview of the Treasury Management process. The Committee requested that a copy of the slides be circulated after the meeting to all Committee members, including the member who was unable to attend, and to deputies, to ensure that all members have access to the training material.

A Training Session for Committee members took place on 18 February 2026. The topics were designed to support members' understanding of the updated Terms of Reference and the Committee's expanded scope, including:

- The Committee's functions in respect of Standards
- A finance update, including Treasury Management
- External audit, and
- Internal audit

The session was primarily intended for Committee members but was open to all Fire Authority members who wished to attend. Five Fire Authority members attended, including four of the five Committee members, with the remaining members sending their apologies. Following the session, the training slides were circulated to all members, ensuring that all members had access to the information and opportunity to review the training material.





**Hampshire
& Isle of Wight**
FIRE & RESCUE AUTHORITY

4

Effectiveness and Self-Assessment of Good Practice



Effectiveness and Self-Assessment of Good Practice

The Committee members are active and engaged in meetings, providing effective challenge and scrutiny of officer reports. For example, members have focused on the delivery of agreed internal audit actions arising from recommendations and have emphasised the importance of clear and transparent reporting, including whether actions due within the year have been completed or remain on track. This constructive challenge has prompted officers to further clarify internal reporting timelines.

The Committee maintains effective oversight of its relationship with the internal auditor. The Committee Chair and the Chief Internal Auditor meet privately on a quarterly basis, alongside discussions and questions raised during Committee meetings. When internal audit reports are presented, members seek assurance that auditors have experienced constructive and cooperative working relationships with officers. The Chief Internal Auditor has confirmed that this relationship remains strong and responsive.



The Committee have also provided strong challenge and scrutiny to Ernst & Young, the external audit provider, particularly in relation to concerns regarding the backlog in external audits and the consequent issuance of disclaimed and unqualified audit opinions since 2022/23. The Committee understands that these issues arise from the national audit backlog and not from any issues identified by the external auditor in relation to the Fire Authority's accounts. However, the Committee would like the Fire Authority to return to receiving unqualified audit opinions as soon as possible.

In addition, the Committee maintains effective oversight of its relationship with the external auditor. Members seek appropriate assurance when external audit reports are presented, and the External Auditor has confirmed that the working relationship with officers remains constructive and responsive. Furthermore, during the 2025/26 financial year, the Committee Chair at that time met privately with the external auditor on 27 March 2025, supporting open dialogue and effective governance arrangements.

These examples of constructive challenge and oversight demonstrate the value and effectiveness of the Committee's scrutiny role across both internal and external audit functions.



Effectiveness and Self-Assessment of Good Practice

CIPFA guidance recommends regular self-assessment of good practice, using its template, to provide a high-level review against the key principles in the Position Statement, and used to support the planning of the committee's work programme, training, and informing the Annual Report. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership.

In 2024/25, the committee, then known as the Standards and Governance Committee, oversaw a review of its governance standards. During this period, officers undertook the CIPFA self-assessment, resulting in a positive outcome, with the Fire Authority achieving a score of 136 out of a maximum of 200.

Given the Fire Authority's relatively small size, scale, and remit, it is not considered appropriate or proportionate to fully meet all elements of the CIPFA guidance.

The self-assessment 2024/25, comparing CIPFA's Position Statement with current practice, identified the following areas for improvement, which were agreed and have since been implemented:

- Amend the title of the Committee to the Audit and Governance Committee.
- Update the Meeting Terms of Reference to better reflect the recommendations of the CIPFA Position Statement.
- The Committee Chair to meet annually in private with the External Auditor, and the Chief Internal Auditor.
- Prepare an Annual Report to be reviewed by the Full Authority.
- Recruitment of a Co-opted Independent Member to enhance the Committee's independence, expertise and challenge.

CIPFA

The Chartered Institute of
Public Finance & Accountancy





Effectiveness and Self-Assessment of Good Practice

Furthermore, during a 2025/26’s mid-year review with the Committee Chair, it was agreed to adjust the Committee’s meeting dates to better align with the financial reporting cycle. As the updated Terms of Reference introduced additional responsibilities, including scrutinising treasury management reports prior to Full Authority approval. A review of report timetables against the existing meeting schedule, revealed a misalignment.

For the 2026/27 cycle, the Committee meetings are now scheduled for July, November, January, and May.

This amended schedule ensures that key reports and updates are considered at appropriate points in the financial year, supporting strengthened oversight.

In preparing this Annual Report, a subsequent self-assessment has been completed, resulting in an improved score of 184 out of a maximum of 200 (see Appendix B). This demonstrates improved performance and greater alignment with CIPFA’s good practice, reflecting the Committee’s active engagement, effective scrutiny, and strengthened oversight.

Following the self-assessment in 2024/25 and the activities that the Committee members committed to, which have now been implemented, the results of the self-assessment in 2025/26 demonstrate a significant improvement in good practice.

Year	Self-Assessment Score	Percentage
2024/25	136 out of 200	68%
2025/26	184 out of 200	92%

Some areas for minor improvement remain. Several cannot be resolved through one-off actions to achieve full compliance and instead will remain ongoing and be continuously monitored each cycle. This reflects the evolving Committee membership and the ongoing training needed to maintain required knowledge and skills. The remaining minor improvement areas will be reviewed through the Committee’s Forward Look to consider appropriate future activity.





Forward Look



Forward Look

The Committee's planned activities for 2026/27 include maintaining best practice in line with CIPFA guidance and continuing to strengthen governance, audit, and financial oversight through ensuring attendance at training and awareness sessions, alongside continued effective challenge and scrutiny at Committee meetings.

The Committee Members will welcome and onboard the newly appointed Co-opted Independent Member (appointed at the AGM in June 2026), to further enhance the Committee's independence and expertise.

The self-assessment 2025/2026 identified areas for 'minor improvement':

- Explore introducing a process for obtaining structured feedback from key stakeholders who interact with, or rely on, the Committee's work as part of its evaluation. This could help inform the Committee's understanding of its effectiveness and highlight opportunities to enhance its contribution to the organisation.
- Explore extending the private meetings with the internal and external auditors to the full Committee and incorporate the scheduling of these meetings into the governance annual planning process.
- Explore introducing a collaborative process for the Committee to assess whether and how it is adding value to the organisation.
- Explore introducing a collaborative process for completing self-assessments.

An Induction/Refresher training session is scheduled to be held in July 2026. The agenda will be informed by responses to the Annual Training Needs Analysis Form completed by Committee Members, to identify and focus on key areas for knowledge development. The training will be made available for all Committee Members, as well as the Co-opted Independent Member.





6

Conclusion



Conclusion

The Audit and Governance Committee's Annual Report provides assurance that it discharges its responsibilities effectively and is aligned to CIPFA principles. It also provides assurance to the Full Authority and the public regarding the Committee's work and effectiveness, demonstrating the positive impact of its oversight.

Officers play a vital role in enabling the Committee to fulfil its functions. Behind the regular meetings sits a substantial volume of work, coordination, and professional commitment that underpins strong and consistent delivery. This support adds significant value to the Committee's work, and Members fully recognise and endorse this contribution, which remains fundamental to the Committee's effective and consistent delivery of its responsibilities

The Committee's self-assessment resulted in an improved score of 184 out of a maximum of 200 (92%), reflecting strengthened performance and alignment with CIPFA's good practice principles.

The Committee will continue to review the identified areas for minor improvement as part of its ongoing development and effectiveness arrangements. Proposed activities and the approach will be discussed with the Committee during the 2026/2027 cycle to agree proportionate and appropriate actions, ensuring that improvements are monitored and addressed over time.

The Committee concludes that it operated effectively throughout the year in fulfilling its purpose and discharging its responsibilities under its Meeting Terms of Reference. It has continued to demonstrate a strong commitment to good governance, accountability, and continuous improvement in support of the Fire Authority's functions.





7

Appendices



Audit and Governance Committee - Terms of Reference

The Audit and Governance Committee shall comprise 6 Members, 5 Members of the Authority or such other number as the Authority determines each year at the Annual Meeting of the Authority and 1 non-voting Co-opted Independent Member. Appointments to the Audit and Governance Committee for Members of the Authority shall be made each year at the Annual Meeting of the Authority.

The Audit and Governance Committee's terms of reference are:

The Audit and Governance Committee is a committee of the Hampshire and Isle of Wight Fire and Rescue Authority (HIWFRA) and is directly accountable to the full Authority.

The Committee is constituted in accordance with the recommended practice stated in the Chartered Institute of Public Finance and Accountancy (CIPFA) position statement on Audit Committees Local Authorities and Police 2022.

Purpose:

The Audit and Governance Committee will:

- provide an independent and high level focus on the adequacy of governance, risk, internal and external audit and financial arrangements.
- ensure there is sufficient and effective arrangements and controls in place to give confidence to our communities.
- provide objective oversight and fulfil the principles of good governance.

Key accountabilities:

Governance functions:

- Consider whether the Annual Governance Statement (AGS) properly reflects the risk environment and demonstrates how governance supports the achievement of the Authority's objectives.
- Approve the AGS for inclusion in the Statement of Accounts.
- Consider whether the Annual Assurance Statement provides adequate assurance across the Authority's range of operations.
- Approve the Annual Assurance Statement for publishing.
- Monitor the arrangements and preparations for financial reporting to ensure statutory requirements are met.
- Consider and approve the Statement of Accounts.



Audit and Governance Committee - Terms of Reference

- Consider reports on the effectiveness of financial management controls and monitor arrangements including compliance with CIPFAs Financial Management Code.
- Receive reports detailing any identified fraud and corruption.
- Review governance arrangements for significant partnerships and collaborations.
- Seek assurances that the Authority's risk management arrangements adequately control risk related issues.
- Monitor progress in addressing risks on Authority's Strategic Risk Register.
- Request reports and seek assurances from relevant officers as is deemed necessary by any of the Committee Members.
- Consider any report of His Majesty's Inspectorate of Constabulary's and Fire and Rescue Service (HMICFRS).
- Monitor the progress of any HMICFRS action plan/Areas for Improvement and make recommendations where required.
- Monitor the progress of alignment with Fire Standards and make recommendations where required.

Audit functions:

- Internal Audit
 - Oversee internal audit's independence, objectivity and performance.
 - Support effective arrangements for internal audit.
 - Consider the annual Internal Audit opinion and Internal Audit Strategy.
 - Approve the annual risk based Internal Audit plan for the coming financial year.
 - Approve any significant changes to the risk based Internal Audit plan.
 - Consider Internal Audit progress reports.
 - Approve the Internal Audit Charter.
- External audit
 - Contribute to the operation of effective and efficient external audit arrangements.
 - Consider the External Auditor's management letter to the Authority and any reports from the External Auditor.
 - Make any recommendations relating to External Audit to the Full Authority as necessary.
 - Approve the provision of External Audit.
 - Consider additional commissions of work from External Audit.



Audit and Governance Committee - Terms of Reference

Treasury Management

- Consider the arrangements put in place for the effective management and control of treasury management risks.
- Prior to approval by the Authority, receive and consider the:
 - Annual Treasury Management Strategy
 - Mid-year treasury management update report
 - End of year treasury management outturn report.
- Receive regular monitoring reports including reporting on required indicators.

Standards:

- Discharge the Authority's duty to promote and maintain high standards of conduct by Authority Members and co-opted Members through:
 - Championing the Core Code of Ethics and demonstrating behaviours aligned to the five principles within the Core Code of Ethics.
 - Making recommendations to the Authority on the revision or replacement of its Code of Conduct.
 - Making recommendations to the Authority on the arrangements to be applied for the investigation of allegations of Members failing to comply with the Members Code of Conduct including the appropriate involvement of the Independent Person.
 - Considering any allegation of failure to comply with the Members Code of Conduct as above.
- Oversee the recruitment of an Independent Person to the Authority (on a four yearly basis) and make a recommendation to the Authority for their appointment.
- Consider and determine any application by a Members or co-opted Member for the grant of dispensation under section 33 of the Localism Act 2011, relieving the restrictions on participation in and voting on, a matter in which the Members or co-opted Member has disclosed a pecuniary interest.
- Review the Members Allowance Scheme and make recommendations to the full Authority to approval of a Members Allowance Scheme.
- Act as the Authority's appeal body for appropriate categories of employees in accordance with approved policies, where it is not possible for an appeal to be heard by Officers.

Pension Board:

Act as the Scheme Manager for the Hampshire and Isle of Wight Firefighters Pension Fund.



Audit and Governance Committee - Terms of Reference

Administration of the Committee:

- The Audit and Governance Committee will meet 4 times a year.
- The Committee will comprise 6 Members, 5 Members of the Authority (or such number the Authority determines) and 1 non-voting Co-opted Independent Member.
- Appointments to the Committee for Members of the Authority will be made annually at the Authority's Annual General Meeting (AGM).
- Regular officer attendees will be the Chief Finance Officer, the Deputy Monitoring Officer, the Head of Internal Audit, the Director of Corporate Services and the Deputy Chief Fire Officer.



CIPFA Self-Assessment

CIPFA

The Chartered Institute of
Public Finance & Accountancy

Self-assessment of good practice

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment should be used to support the planning of the audit committee work programme and training plans. It will also inform the annual report.

Good practice questions	Does not comply	Partially complies and extent of improvement needed*			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
Audit committee purpose and governance					
1 Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?	☐	☐	☐	☐	☒
2 Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?	☐	☐	☐	☐	☒
3 Has the committee maintained its advisory role by not taking on any decision-making powers?	☐	☐	☐	☐	☒
4 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	☐	☐	☐	☐	☒
5 Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	☐	☐	☐	☒	☐
6 Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	☐	☐	☐	☐	☒
7 Does the governing body hold the audit committee to account for its performance at least annually?	☐	☐	☐	☐	☒

* Where the committee does not fully comply with an element, three options are available to allow distinctions between aspects that require significant improvement and those only requiring minor changes.



CIPFA Self-Assessment

AUDIT COMMITTEES \ PRACTICAL GUIDANCE FOR LOCAL AUTHORITIES AND POLICE

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
8 Does the committee publish an annual report in accordance with the 2022 guidance, including:					
• compliance with the CIPFA Position Statement 2022	☐	☐	☐	☐	☒
• results of the annual evaluation, development work undertaken and planned improvements	☐	☐	☐	☒	☐
• how it has fulfilled its terms of reference and the key issues escalated in the year?	☐	☐	☐	☐	☒
Functions of the committee					
9 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?					
Governance arrangements	☐	☐	☐	☐	☒
Risk management arrangements	☐	☐	☐	☐	☒
Internal control arrangements, including:	☐	☐	☐	☐	☒
• financial management					
• value for money					
• ethics and standards					
• counter fraud and corruption					
Annual governance statement	☐	☐	☐	☐	☒
Financial reporting	☐	☐	☐	☐	☒
Assurance framework	☐	☐	☐	☐	☒
Internal audit	☐	☐	☐	☐	☒
External audit	☐	☐	☐	☐	☒
10 Over the last year, has adequate consideration been given to all core areas?	☐	☐	☐	☐	☒
11 Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	☐	☐	☐	☐	☒
12 Has the committee met privately with the external auditors and head of internal audit in the last year?	☐	☐	☐	☒	☐



CIPFA Self-Assessment

APPENDIX E \ SELF-ASSESSMENT OF GOOD PRACTICE

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
Membership and support					
13 Has the committee been established in accordance with the 2022 guidance as follows?					
• Separation from executive	☐	☐	☐	☐	☒
• A size that is not unwieldy and avoids use of substitutes	☐	☐	☐	☐	☒
• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation	☐	☐	☐	☐	☒
14 Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	☐	☐	☐	☒	☐
15 Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?	☐	☐	☐	☐	☒
16 Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	☐	☐	☐	☐	☒
17 Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	☐	☐	☐	☒	☐
18 Is adequate secretariat and administrative support provided to the committee?	☐	☐	☐	☐	☒
19 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	☐	☐	☐	☐	☒
Effectiveness of the committee					
20 Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	☐	☐	☐	☒	☐
21 Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	☐	☐	☐	☐	☒
22 Are meetings effective with a good level of discussion and engagement from all the members?	☐	☐	☐	☐	☒
23 Has the committee maintained a non-political approach to discussions throughout?	☐	☐	☐	☐	☒



CIPFA Self-Assessment

AUDIT COMMITTEES \ PRACTICAL GUIDANCE FOR LOCAL AUTHORITIES AND POLICE

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
24 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	☐	☐	☐	☐	☒
25 Does the committee make recommendations for the improvement of governance, risk and control arrangements?	☐	☐	☐	☐	☒
26 Do audit committee recommendations have traction with those in leadership roles?	☐	☐	☐	☐	☒
27 Has the committee evaluated whether and how it is adding value to the organisation?	☐	☐	☐	☒	☐
28 Does the committee have an action plan to improve any areas of weakness?	☐	☐	☐	☐	☒
29 Has this assessment been undertaken collaboratively with the audit committee members?	☐	☐	☐	☒	☐
Subtotal score			0	24	160
Total score					184
Maximum possible score					200**

** 40 questions/sub-questions multiplied by five.

