
JOINT INDEPENDENT AUDIT COMMITTEE SELF ASSESSMENT

Purpose of Report

1. To report to the Committee the results of the Self Assessment Exercise undertaken by the Members.

Background and Main Considerations for the Board

2. After the last meeting of the Committee in March 2015 the Members decided to carry out a Self Assessment of the Committee by completing the form annexed at the Appendix to this report. This report is a summary of the replies for each section of the form. Numbers of yes, no, and not applicable replies for each question are set out in the Appendix. In some cases both yes and no answers were given to the same question.
3. **Terms of Reference** – One Member said that the CIPFA model terms of reference are more extensive but another said that the Committee’s Terms of Reference are considered to be fit for purpose.
4. **Internal Audit Process** – Several Members said that the Committee does not approve the strategic audit approach and the annual programme. On the question of the review of internal audit one Member made the point that the appointment of the internal auditor is not a matter for the Committee ‘but we would comment if we believed there was a problem’. One Member suggested the introduction of an internal auditor recommendation monitor.
5. **External Audit Process** – Several Members questioned whether reports of external inspection agencies are submitted but it was acknowledged that there had been an update on the PEEL inspection. The recommendation monitor was also suggested for external audit.
6. **Membership** – Members recorded that the Committee needs to identify its training requirements, and more work is needed on Member induction. Members’ understanding of the organisation is ‘work in progress’ but one Member said ‘dialogue with other committees suggests we are well positioned going forward’. It was proposed in one comment that Members should have specialist lead roles. One Member commented on the ‘limitation of the function – role feels very removed from the organisation’. Another member said ‘The difficulty is that the committee has to operate at a high level and sometimes does not have a sufficient view of the detailed process’.

7. **Meetings** – It was noted the Committee should start to work with other audit committees in the region in view of the proposed Strategic Alliance.

Risk Assessment

8. No risk to Wiltshire Police arises from the subject matter of this report.

Collaboration and Equality Assessment

9. No collaboration or equality issue arises from the subject matter of this report.

Recommendation

10. The Board is asked to note the report.

Kieran Kilgallen
Chief Executive

Appendix

Audit Committee Self-Assessment Checklist

ISSUE	YES	NO	N/A	COMMENT
Terms of Reference				
Do the terms of reference follow the CIPFA model?	5			
Have the terms of reference been reviewed during the last 12 months? Were any changes made?	5	1		
Have the Terms of Reference been fulfilled during the last 12 months?	5			
Internal Audit Process				
Does the committee approve the strategic audit approach and the annual programme?	2	3		
Is the work of internal audit reviewed regularly?	4	1		
Is the annual report of the head of audit presented to the committee?	4		1	
Does the audit committee take appropriate steps to ensure management	4		1	

responds to internal audit recommendation in a timely and fitting manner?				
Is the quality of the internal audit reports presented to the audit committee appropriate?	5			
External Audit Process				
Are reports on the work of external audit and other inspection agencies presented to the committee?	5	2		
Does the committee input into the external audit programme?	5			
Is the quality of the external audit reports presented to the audit committee appropriate?	5	1		
Does the audit committee take appropriate steps to ensure management responds to external audit recommendation in a timely and fitting manner?	4		1	
Does the committee take a role in overseeing:	5			

Risk-management Anti-fraud arrangements Whistle-blowing strategies				
Membership				
Has the membership of the committee been agreed and a quorum set?	5			
Is the chair free of executive or scrutiny functions?	5			
Are all members sufficiently independent of the PCC and Chief?	5			
Are new audit committee members given an appropriate induction to the role?	2	1	2	
Do audit committee members work together as a team?	5			
Is appropriate succession planning in place for the committee?	3	2		
Is more training available for committee members?	5			
Do committee members have a	3	2		

sufficient understanding of the organisation?				
Meetings				
Does the committee meet regularly?	5			
Are separate, private meetings held with the external and internal auditor?	5			
In view of the strategic alliance, is the Committee working with other Audit Committees in the region?		4	1	
Are meetings free and open in style, can members of the public attend?	5			
Are agenda papers circulated in advance of meetings to allow adequate preparation by members?	5			
Does the committee have the benefit of attendance of appropriate officers at its meetings?	5			
Is the level of “secretarial support” placed at the audit committee’s disposal	4		1	

appropriate?				
Do the committee's meeting arrangements (e.g. frequency, timing, duration, venue and format) enhance its effectiveness?	5			