



Report to Audit Committee

Meeting Date – 17 September 2024

Key Decision – No

Public/Private – Public

Portfolio – Governance & Thriving Communities

Directorate – Resources

Lead Officer – Head of Internal Audit & Risk Management

Effectiveness Review of Audit Committee

Summary:

To report the outcome and improvement actions identified by the Audit Committee effectiveness review held on 2nd July 2024.

Recommendations:

Members are requested to:

- (i) Note the outcomes of the audit committee effectiveness review at Appendix 1.
- (ii) Approve the agreed improvement actions.

Tracking

Executive:	
Scrutiny:	
Council:	

1. Background

- 1.1. The Audit Committee is responsible for overseeing the effectiveness and improvement of governance, risk management and internal control arrangements in place for the organisation.
- 1.2. An Audit Committee should hold an annual review of its effectiveness to ensure it is meeting its purpose, as set out in the Terms of Reference, measured against recognised best practice.

2. Proposals

- 2.1. An effectiveness review for Cumberland Council's Audit Committee was held in person on 2nd July 2024. It was attended by the Chair, Vice-Chair and two other members, alongside the Chief Finance Officer (S151 Officer), Chief Legal Officer (Monitoring Officer), Deputy S151 Officer, Head of Internal Audit and Risk Management, Risk Manager and Democratic Services Officer.
- 2.2. This is the first Audit Committee Effectiveness Review for Cumberland Council.
- 2.3. Prior to the meeting questionnaires were completed by Committee members to obtain a self-assessment of Committee effectiveness and their own skill set and knowledge basis. Other stakeholders also provided feedback in a separate survey. The results of the questionnaires were presented during the review and have since been provided to all Committee members.
- 2.4. The review was structured in line with CIPFA best practice, as detailed in the CIPFA Audit Committee position statement and a self-assessment was undertaken utilising the CIPFA template appended to the position statement.
- 2.5. The outcome of the self-assessment is attached at Appendix 1, including scores allocated against each aspect of the assessment and improvement actions where required. An action plan to address the identified improvements is also included at the end of the report.
- 2.6. The self-assessment resulted in an overall score of 161/200 and includes 16 improvement actions. Progress against actions will be reported to the Committee on a regular basis.

3. Alternative options considered

- 3.1. None

4. Conclusion and reasons for recommendations

- 4.1. The Committee is asked to consider and agree the outcome of the effectiveness Review for July 2024.

Implications:

Contribution to the Cumberland Plan Priorities – An effective Audit Committee is able to monitor the effectiveness and suggest improvements to the governance, risk management and internal control frameworks in place for the Council.

Relevant Risks – Contained within the report.

Consultation / Engagement -

Legal – None

Finance – None

Information Governance – None

Impact Assessments –

Have you screened the decision for impacts using the Impact Assessment?

If you have not screened the decision using the Impact Assessment, please explain your reason.

Contact details:

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Appendices attached to report:

Appendix 1 – Effectiveness Review of Audit Committee