

Audit Committee Self Assessment 2014/15

AGENDA ITEM: 7.3

Reason for Report

1. To provide the Audit Committee with an update on the Committee's first effectiveness review, in preparation for the next annual assessment exercise, scheduled for January 2015.

Background

2. In January 2014, Members received a report on the first effectiveness review of the Audit Committee. The report was the outcome of a workshop which had taken place in December 2013.
3. The Self Assessment Framework used was based on best practice guidance from CIPFA, the requirements of the Local Government Measure and local knowledge of the Council. The workshop was facilitated by the Wales Audit Office and the Audit & Risk Manager.
4. The December 2013 workshop enabled Members of the Committee to undertake an assessment. The Self Assessment Questionnaire was made up of forty four questions and Members were given the option of answering yes, no or partly to each question. All questions were answered and thirty seven questions were answered as yes and seven as partly. All findings were supported by evidence thought appropriate to support the score for each question, a copy of the assessment can be found at Appendix A.
5. Following completion of the assessment questionnaire an Action Plan was produced. The outcome represented eight 'Proposed Improvement Actions' and six 'Future Considerations' for the Committee to consider. These actions and considerations looked to address the questions within the assessment which could only be answered in part.

Issues

6. The Action Plan highlighted in Appendix B provides an update based on the position at December 2014. The Committee has the opportunity to consider the Action Plan in advance of the second assessment exercise to be undertaken in January 2015.

7. Since January 2014 the Committee has seen some changes to the Membership of the Committee; both to elected members and lay members. The views of the revised membership may be different to the position as at December 2013.
8. The Committee has the opportunity to review the 'Proposed Improvement Actions' and 'Future Considerations' to determine whether they are relevant and if so which to prioritise going forward.
9. The January 2015 workshop will provide an opportunity for Members to consider and challenge its role against best practice evaluation criteria in a closed environment. Overall the aim of the exercise is to provide a level of assurance around the role of the Audit Committee and evidence to support this view, highlighting some opportunities where improvements can be considered going forward.

Legal Implications

10. There are no direct legal implications arising from this report.

Financial Implications

11. There are no direct financial implications arising from this report.

Recommendations

12. The results of the December 2013 exercise are revisited to ensure the responses are consistent with the Committee's position in 2014/15.
13. The Audit Committee agrees to use the questionnaire found in Appendix A to form the basis of the Committee's Self Assessment Exercise in January 2015.
14. The Committee agrees to determine at the January workshop which of the proposed improvement actions and future considerations identified are prioritised and addressed.

CHRISTINE SALTER
CORPORATE DIRECTOR RESOURCES

The following Appendix is attached:

Appendix A – Audit Committee Self Assessment Questionnaire (2 December 2013)

Appendix B – Audit Committee Proposed Improvement Actions & Future Considerations
(position as at December 2014)

Audit Committee Self-Assessment Workshop – 2 December 2013

Measuring the Effectiveness of the Audit Committee

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
Roles and Responsibilities						
1	Have the Committee's Terms of Reference been approved by Full Council?	✓			Approved at Council 27th September 2012.	
2	Do the Terms of Reference follow best practice, as set out in the CIPFA model and the Local Government Measure 2011?	✓			The TOR was based on the CIPFA model and the Local Government Measure covering all key requirements.	
3	Is the Terms of Reference reviewed periodically to ensure it remains fit for purpose?			✓	A review is undertaken annually when Committee Membership is set at Full Council. Most recently determined at 23rd May 2013 Council.	<p>Audit Committee to review their Terms of Reference at their meeting prior to Annual Council (i.e. usually March) when Committees and Terms of Reference are set.</p> <p>Does the Constitution Committee have a role in reviewing the Terms of Reference?</p> <p>(Improvement Action 1 & Future Consideration 1)</p>
4	Does the agenda for meetings and work programme support the role and responsibilities of the Committee?	✓			<p>The Audit Committee Agenda has standard headings e.g. Internal Audit, Risk & Governance. Members of the Committee have opportunity to raise issues.</p> <p>Members are aware of their ability to call a Task and Finish Group which would allow a matter to be dealt with out side of the full Committee.</p>	Members noted that although the agenda supports the Work Programme there are often large volumes of paper associated with each agenda item. It can be difficult for Members to digest prior to the meeting given other demands.

Issue	Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
				The Peer Review noted that the Audit Committee should focus on strategic matters and not to be concerned with overly detailed information.	Possible consideration of summary overviews. (Improvement Action 2)
<p>5 Does the Committee take a role in reviewing and scrutinising:</p> <ul style="list-style-type: none"> • Annual Governance matters • Risk Management Strategies • Internal Control Statements • Anti-Fraud arrangements • Corporate Policies and Strategies • Financial Affairs and Statements • External & Internal Audit Reports 	✓			<p><u>Annual Governance Statement</u> The Audit Committee have opportunity to scrutinise the statement e.g. the 2012/13 statement was presented to March and July meetings. Members challenged the content and provided an opinion for inclusion in the statement.</p> <p><u>Risk Management</u> The Corporate Risk Register is considered biannually by the Committee with opportunity to scrutinise and comment upon.</p> <p>The Audit Committee have opportunity to scrutinise the Risk Management Strategy when reviewed by Officers – currently under review, to be presented to December Committee meeting.</p> <p><u>Internal Control Statements</u> The Committee receive updates on the Senior Management Assurance Statements completed biannually by Senior Management. External and Internal Audit Reports provide information on internal controls.</p> <p><u>Anti Fraud Arrangements</u> Audit Committee scrutinise and approve any Fraud related documents e.g. Anti-Money Laundering Policy.</p> <p><u>Corporate Policies and Strategies</u> Audit Committee receive reports on new corporate policies e.g. The Attendance & Wellbeing Policy. Policy Review and Performance Scrutiny will have</p>	

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
					<p>greater involvement in this area.</p> <p><u>Financial Affairs and Statements</u> The Committee receive a Budget update at every meeting. Financial Statements are scrutinised and challenged by Committee.</p> <p><u>External & Internal Audit Reports</u> Regular reports from both Internal and External Audit update the Committee on a range of matters i.e. Value for Money.</p>	
6	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work.			✓	<p>Wales Audit Office provides informal feedback at Committee meetings.</p> <p>The Committee's Annual Report is presented to Council to provide an update on the work of the Committee. The Chair attends to present the report and answer questions.</p> <p>There is little engagement with Members regarding the work of the Audit Committee except for the Annual Report to Council once a year.</p>	<p>The profile of the Committee with other Members could be strengthened.</p> <p>(Future Consideration 6)</p>
Monitoring and Oversight						
7	<p>Does the Committee consider that it receives adequate and timely information in relation to:</p> <ul style="list-style-type: none"> • Corporate Governance • Risk Management • Internal Control • Treasury Management • Financial Affairs and Statements 	✓			<p>In advance of each meeting the Committee receive information 5 working days in advance of the meeting.</p> <p>As above the Committee receive regular reports with opportunity to scrutinise and challenge and refer on to other Committees or Bodies.</p>	

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
8	Does the Committee consider that it received appropriate support from: <ul style="list-style-type: none"> Statutory Officers Senior management External Audit Internal Audit Secretariat services 	✓			Section 151 Officer and Monitoring Officer attends every meeting. Senior Management attend on request. There are many examples of this with wide ranging subject matters covered. The Wales Audit Office (WAO) are represented at every meeting. The Audit Manager attends every meeting. Democratic Services administer and attend Committee providing secretariat support.	
9	Does the Committee consider it has the opportunity to invite officers and members to attend and be held accountable for their actions?	✓			Criteria relating to officer attendance was approved at 27 March 2013 Committee. With a wide ranging agenda a number of varying officers attend Committee meetings e.g. to report on operational issues.	
10	Has the Committee agreed set criteria when an officer may be invited to attend Committee?	✓			As noted above.	
11	Does the Committee consider they have the mechanisms to ensure that officers are acting on and monitoring action taken to implement recommendations?			✓	Members are updated through External and Internal Audit progress reports. The Committee have the ability to invite officers to attend to provide further information if required.	The Committee would like further detail on recommendations implemented and assurance that the process of monitoring implemented recommendations is sound. (Improvement Action 3)
12	Does the Committee consider that they have the opportunity to refer matters on to other bodies (internal & external) as they consider appropriate?	✓			This requirement is covered in the Committee's Terms of Reference and has happened previously e.g. the Chair has sent letters to Policy Review and Performance Scrutiny and the Chief Executive. The Chair welcomes suggestions from Members of the Committee on where to refer matters of	Members questioned external bodies – is this part of their remit?

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
					concern (local knowledge of elected members) i.e. Scrutiny. The Section 151 Officer and Monitoring Officer attend all Audit Committee meetings and advises the Chair where he can refer matters of concern.	
13	Does the Committee have appropriate interaction with other Committees e.g. Scrutiny?			✓	Some Members of the Committee serve on both Committees. Each Committee shares their minutes. Respective Chairs have met in the past. It is understood Wales Audit Office are undertaking a national study into the respective roles of Audit and Scrutiny Committees.	Review and seek greater opportunity to interface with Scrutiny, particularly Policy Review and Performance Scrutiny. Members suggested that the Committee would benefit from having Scrutiny Chairs serving as Audit Committee Members; potentially avoiding overlap and duplication in matters being referred to more than one Committee. <i>(Future Considerations 2 & 6)</i>
14	Does the Committee prepare an Annual Report outlining its findings and provide an opinion in relation to its role, which helps to inform the Annual Governance Statement?	✓			Annually presented to Council e.g. latest report 26 th September 2013.	
15	Does the Committee undertake an annual Self Assessment of its own effectiveness?	✓			First review currently being undertaken. Intention to undertake a Self Assessment annually.	Self Assessment to be undertaken annually in future. Members thought the Self Assessment exercise should feed into the process of forming the Committee's Annual Report and should be mindful of this when timings are considered

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
						for the next self assessment exercise. (Improvement Action 4)
16	Are there arrangements to hold the committee to account for its performance.			✓	The Committee's Annual Report is presented to Council; last presented September 2013. Members did not think there were arrangements to hold the Audit Committee to account aside from the Annual Report to Council. The Audit Committee is a deterrent which helps to ensure timely responses and actioning of audit recommendations.	Consideration to be given to Cabinet receiving a copy of the minutes of each Audit Committee meeting. Cabinet members now receive copies of Internal Audit Executive Summary Reports with opinions of Limited or No Assurance. (Future Consideration 6)
Internal Audit Process						
17	Does the Committee approve the strategic audit approach and the annual programme?	✓			Presented annually, latest report 27th March 2013	
18	Is the work of Internal Audit reviewed regularly?	✓			A Quarterly Progress Report is presented to Committee with an opportunity for questions to be answered by the Audit Manager.	
19	Is the level of detail provided in Audit progress summaries adequate to meet Member's needs?	✓			Information provided includes a list of all Audits, Executive Summary Reports for those with opinions of Limited or No Assurance and Key Performance Statistics. Members found the Executive Summary Reports helpful and were encouraged that these were being shared with Cabinet Members.	

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
20	Does the Committee receive regular information on client perceptions of the Internal Audit service and other performance management information?	✓			Quarterly Progress Reports contain information on completed Quality Assurance Questionnaires and Key Performance Statistics.	
21	Is the Annual Report from the Audit Manager presented to the Committee?	✓			Annually, last reported 20th May 2013	
22	Is there the opportunity to hold private meetings with the Audit Manager?	✓			There have been occasions where the Chair and Audit Manager have met and do converse relating to future Agendas. Financial Procedure Rules provide opportunity for the Audit Manager to meet with the Chief Executive, Senior Managers or Members as considered appropriate.	
External Audit Process						
23	Are reports on the work of external audit and other inspection agencies presented to the Committee?	✓			WAO provide regular updates to the Committee through standing agenda items. Reports from other inspection agencies will be sighted if applicable however the Committee focuses on work areas within their remit and not the scope of other committees such as Scrutiny who will receive the majority of other inspection agency reports i.e. Estyn, CCSIW.	Looking ahead Members thought they needed to consider and develop ideas around their input to areas of collaboration. Members questioned whether this was their role or Scrutiny? (Future Consideration 3)
24	Does the Committee consider that they have the opportunity to input into the external audit programme?			✓	WAO is represented at each meeting and consider any comments of the Committee relating to their programme of work. An element of the Wales Audit Office work programme refers to 'All Wales Studies' which can	The Audit Committee's ability to have the opportunity to input into the external audit programme, particularly 'All Wales' studies has already been raised at previous

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
					pose a problem when the Committee wish to influence the work undertaken.	meetings. Members asked WAO to consider how they could add more value to the Audit Committee in future. (Future Consideration 4)
25	Is there the opportunity to hold private meetings with the External Auditor?	✓			The opportunity exists but has not been required.	
Membership						
26	Has the membership of the Committee been formally agreed and a quorum set?	✓			Yes, annually, last agreed at Council meeting 23 May 2013.	
27	Is the make up of the Committee consistent with the requirements of the Local Government Measure 2011?	✓			Yes, annually, last agreed at Council meeting 23 May 2013.	
28	Is the Chair free of Executive or Scrutiny functions?	✓			Currently Independent / Lay Member elected as Chair.	
29	Does the Chair have strong level of leadership skills?	✓			Extensive experience.	
30	Are Members sufficiently independent of the other key Committees of the Council?	✓			The Committee has 4 lay Member seats; one has been elected by the Committee as Chair. Some Elected Members serve on Scrutiny Committees and Democratic Services Committee.	

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
31	Is the Committee politically balanced in accordance with the Local Government (Democracy) (Wales) Act 2013?	✓			Yes, annually, last agreed at Council meeting 23 May 2013	
Meetings						
32	Does the Committee meet regularly?	✓			The Committee meet 5 times a year.	
33	Is the frequency of meetings adequate to support the role and responsibly of the Committee?	✓			Committee meetings have busy agendas. Key information is circulated in between meetings.	
34	Are agenda papers circulated in advance of meetings to allow adequate preparation by Members?	✓			5 working days in advance of the meetings	
35	Are meetings free and open without political influences being displayed?	✓			The Chair is an independent member, with experience to lead the questioning of the Committee without political influence.	
36	Are meetings public and records relating to the Committee open, transparent and easily available?	✓			All meetings are open to the public, some information will be exempt from the public as defined in the Local Government Act 1972. Agendas and Minutes are available on the Council's website.	
37	Do Members feel they can actively contribute to discussion at meetings and are encouraged to do so?	✓			Chair encourages discussion. Standing item on the agenda for urgent issues to be raised by Members.	
38	Are decisions reached promptly and recorded?	✓			The Chair will sum up discussions and decisions made which will be incorporated into the minutes.	

Issue	Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions	
Skills and training						
39	Has the membership of the committee been assessed against a knowledge and skills framework and found to be satisfactory.			✓	<p>A recruitment process is followed for independent / lay members taking account of knowledge and skills.</p> <p>There is a proposal for an all Wales group to be set up for Local Authority Audit Committee Chairs to meet once or twice a year.</p>	<p>The Committee may benefit from undertaking a skills audit which could be anonymous, identifying potential gaps in knowledge and areas where training can be arranged.</p> <p>Audit Manager to work with other Heads of Internal Audit to ensure an all Wales Audit Committee Chairs group is progressed and for the Chair to attend.</p> <p>It was suggested that Members may benefit from observing other Local Authority Audit Committees.</p> <p><i>(Improvement Action 5 & 6 Future Consideration 5)</i></p>
40	Do Committee Members have the knowledge, experience and understanding of the key risks and issues facing the Council?	✓			<p>Serving Councillors have a vast knowledge of Council business.</p> <p>Regular briefings at meetings provide information to inform Members on key governance and risk matters i.e. Corporate Risk Register & Annual Governance Statement.</p>	
41	Is induction training provided to Members?	✓			<p>Induction training provided to all Members on Audit, Risk Management, Governance and specialist areas such as Treasury Management.</p>	

Issue		Yes	No	Partly	Comment	Future Considerations / Proposed Improvement Actions
42	Is more advanced training available if required?	✓			<p>Officers will arrange further advanced training for Members on request.</p> <p>Key updates on treasury management reported to the Committee.</p>	<p>Members thought there may be a need for training on collaborative working and what this will mean for the Audit Committee in the future i.e. joint arrangements.</p> <p>(Future Consideration 3)</p>
43	In specialised areas such as treasury management do Members feel they have the appropriate skills to fulfil the role expected of them?	✓			<p>Professional training provided by Council Officers and External Sector Advisors (Treasury Management).</p> <p>There is the intention to provide further advanced training in this area.</p> <p>Elected Members considered it important that there are a small number of Members on the Committee with the knowledge to deal with these agenda items, particularly the expertise of the independent Members.</p>	<p>Further training to be provided on Treasury Management – Officers to arrange.</p> <p>The Committee stressed the importance of having sufficient opportunity to consider and challenge the Financial Statements of the Authority. Arrangements are in place to schedule meetings to facilitate the challenge of the Financial Statements 2013/14.</p> <p>(Improvement Action 7 & 8)</p>
44	Do Members feel they can request training if they consider this would help them fulfil their role?	✓			<p>Members are able to request training as and when they wish. Officers are willing to arrange varying forms of training e.g. in groups or one to one sessions.</p>	

Self Assessment: Proposed Improvement Actions

Ref.	Proposed Improvement Actions	Self Assessment Reference
1	<u>Audit Committee Terms of Reference</u> Audit Committee to review their Terms of Reference at their meeting prior to Annual Council (i.e. usually March) when Committees and Terms of Reference are set.	3
2	<u>Detailed Information</u> Members noted that there are often large volumes of paper associated with each agenda item. Consideration of summary overviews or condensed information for each agenda item (these would need to be different to covering reports which should highlight key messages).	4
3	<u>Progress on Recommendations Implemented</u> The Committee would like further detail on recommendations implemented and assurance that the process of monitoring implemented recommendations is sound.	11
4	<u>Audit Committee - Self Assessment</u> Members thought the Self Assessment exercise should feed into the process of forming the Committee's Annual Report and should be mindful of this when timings are considered for the next self assessment exercise.	15
5	<u>Knowledge and Skills Audit - Training</u> The Audit Committee may benefit from undertaking a knowledge and skills audit which would identify potential gaps in knowledge and areas where training is needed (this could be anonymous).	39
6	<u>All Wales Local Authority Audit Committee Chairs</u> An all Wales group to be set up for Local Authority Audit Committee Chairs to meet once or twice a year to share and develop ideas.	39
7	<u>Specialist Areas</u> Elected Members considered it important that there are a small number of Members on the Committee with the knowledge to deal with specific agenda items, particularly the expertise of the independent Members i.e. Treasury Management Further training to be provided on Treasury Management – Officers to arrange.	43
8	<u>Financial Statements</u> The Committee stressed the importance of having sufficient opportunity to consider and challenge the Financial Statements of the Authority. Arrangements are in place to schedule meetings to facilitate the challenge of the Financial Statements 2013/14.	43

Self Assessment: Future Considerations

Ref.	Future Considerations	Self Assessment Reference
1	<p><u>Audit Committee Terms of Reference</u> Does the Constitution Committee have a role in reviewing the Terms of Reference.</p>	3
2	<p><u>Scrutiny Chairs</u> Members had suggested that the Committee would benefit from having Scrutiny Chairs serving as Audit Committee Members; potentially avoiding overlap and duplication on matters being referred to more than one Committee.</p> <p>The outcomes of the Wales Audit Office review into Audit and Scrutiny Committees to be relayed to the Committee once finalised.</p>	13
3	<p><u>Audit Committee input to areas of Collaboration</u> Looking ahead Members thought they needed to consider and develop ideas around their input to areas of collaboration. Training regarding collaborative working and joint arrangements to be considered.</p>	23 & 42
4	<p><u>Wales Audit Office</u> Members asked WAO to consider how they could add more value to the Audit Committee in future.</p>	24
5	<p><u>Member Development</u> It was suggested that Members may benefit from observing other Local Authority Audit Committees.</p>	39
6	<p><u>Profile of the Audit Committee / Engagement with Scrutiny</u> The profile of the Committee with other Members could be strengthened. There is little engagement with Members regarding the work of the Audit Committee except for the Annual Report to Council once a year.</p> <p>Members did not think there were arrangements to hold the Audit Committee to account aside from the Annual Report to Council.</p> <p>Consideration to be given to Cabinet receiving a copy of the minutes of each Audit Committee meeting. Cabinet members now receive copies of Internal Audit Executive Summary Reports with opinions of Limited or No Assurance.</p>	6, 13 & 16

Self Assessment: Proposed Improvement Actions

Ref.	Proposed Improvement Actions	Target Date	Action Owner	Status	Position as at December 2014
1	<u>Audit Committee Terms of Reference</u> Audit Committee to review their Terms of Reference at their meeting prior to Annual Council (i.e. usually March) when Committees and Terms of Reference are set.	January 2015	Audit Committee	Open	To be reviewed by the Committee on 19 January 2015, coinciding with the January session to undertake the annual Self Assessment.
2	<u>Detailed Information</u> Members noted that there are often large volumes of paper associated with each agenda item. Consideration of summary overviews or condensed information for each agenda item (these would need to be different to covering reports which should highlight key messages).	Ongoing	Chairperson, Secretariat, Corporate Director Resources & Audit Manager	Ongoing	Officers have been reminded to only provide information that is relevant and focused.
3	<u>Progress on Recommendations Implemented</u> The Committee would like further detail on recommendations implemented and assurance that the process of monitoring implemented recommendations is sound.	2013/14	Audit Manager	Closed	The Audit Manager through the Internal Audit Annual Report 2013/14 and regular progress reports highlights further detail on the status of recommendations.
4	<u>Audit Committee - Self Assessment</u> Members thought the Self Assessment exercise should feed into the process of forming the Committee's Annual Report and should be mindful of this when timings are considered for the next self assessment exercise.	January 2015	Chairperson	Closed	This is scheduled in the Committee's Work Programme for January 2015. A pre meeting to the Committee's January meeting will facilitate the exercise.
5	<u>Knowledge and Skills Audit - Training</u> The Audit Committee may benefit from undertaking a knowledge and skills audit which would identify potential gaps in knowledge and areas where training is needed (this could be anonymous).	-	Chairperson, Secretariat, Corporate Director Resources & Audit Manager	Open	The Committee to determine if this action is required.

Ref.	Proposed Improvement Actions	Target Date	Action Owner	Status	Position as at December 2014
6	<p><u>All Wales Local Authority Audit Committee Chairs</u> An all Wales group to be set up for Local Authority Audit Committee Chairs to meet once or twice a year to share and develop ideas.</p>	Ongoing	Chairperson, Corporate Director Resources & Audit Manager	Open	The Welsh Chief Audit Group met on 07.11.14. It was agreed that the Welsh Local Government Association are contacted for support in this matter.
7	<p><u>Specialist Areas</u> Elected Members considered it important that there are a small number of Members on the Committee with the knowledge to deal with specific agenda items, particularly the expertise of the independent Members i.e. Treasury Management</p> <p>Further training to be provided on Treasury Management – Officers to arrange.</p>	-	Secretariat, Corporate Director Resources & Audit Manager	Closed	All new members receive induction training relating to Treasury Management and Internal Audit (Audit, Investigations, Risk, Governance and Programme & Project Assurance). When induction sessions are held all Members are offered the opportunity to attend the treasury management session.
8	<p><u>Financial Statements</u> The Committee stressed the importance of having sufficient opportunity to consider and challenge the Financial Statements of the Authority. Arrangements are in place to schedule meetings to facilitate the challenge of the Financial Statements 2013/14.</p>	June & September 2014	Chairperson & Corporate Director Resources	Closed	Challenge of the Financial Statements 2013/14 took place.

Self Assessment: Future Considerations

Ref.	Future Considerations	Action Owner	Status	Position as at December 2014
1	<p><u>Audit Committee Terms of Reference</u> Does the Constitution Committee have a role in reviewing the Terms of Reference.</p>	-	Closed	Reviewed in preparation for Annual Council (May)
2	<p><u>Scrutiny Chairs</u> Members had suggested that the Committee would benefit from having Scrutiny Chairs serving as Audit Committee Members; potentially avoiding overlap and duplication on matters being referred to more than one Committee.</p> <p>The outcomes of the Wales Audit Office review into Audit and Scrutiny Committees to be relayed to the Committee once finalised.</p>	Audit Committee	Closed	<p>The majority of Audit Committee Members sit on Scrutiny Committees, two of which are Scrutiny Chairs:</p> <ul style="list-style-type: none"> - Environmental Scrutiny: Councillor Mitchell - Policy Review & Performance Scrutiny: Councillor Howells
3	<p><u>Audit Committee input to areas of Collaboration</u> Looking ahead Members thought they needed to consider and develop ideas around their input to areas of collaboration. Training regarding collaborative working and joint arrangements to be considered.</p>			
4	<p><u>Wales Audit Office</u> Members asked WAO to consider how they could add more value to the Audit Committee in future.</p>			
5	<p><u>Member Development</u> It was suggested that Members may benefit from observing other Local Authority Audit Committees.</p>			
6	<p><u>Profile of the Audit Committee / Engagement with Scrutiny</u> The profile of the Committee with other Members could be strengthened. There is little engagement with Members regarding the work of the Audit Committee except for the Annual Report to Council once a year.</p> <p>Members did not think there were arrangements to hold the Audit Committee to account aside from the Annual Report to Council.</p> <p>Consideration to be given to Cabinet receiving a copy of the minutes of each Audit Committee meeting. Cabinet members now receive copies of Internal Audit Executive Summary Reports with opinions of Limited or No Assurance.</p>			