



Committee and Date

Audit Committee

28th November 2024

10:00am

Item

Public



Audit Committee Self-Assessment 2024

Responsible Officer:	James Walton		
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Cabinet Member (Portfolio Holder):	Lezley Picton, Leader of the Council Brian Williams, Chairman of the Audit Committee Gwilym Butler, Portfolio Holder – Finance, Corporate Resources and Communities		

1. Synopsis

Shropshire Council’s Audit Committee aims to comply with the Chartered Institute of Public Finance and Accountancy’s guidance on the function and operation of audit committees. There is significant compliance with the code and an improvement plan to address partial compliance.

2. Executive Summary

2.1. Members are asked to review and comment on their self-assessment of good practice questionnaire attached to this report. The questionnaire allows members to assess the effectiveness of the Audit Committee and identify whether there are any further improvements that could be made which would improve its overall effectiveness. There are a few areas of partial compliance with good practice, these are identified to be considered and to have appropriate action taken.

3. Recommendations

Members are asked to:

3.1. Consider the self-assessment of good practice attached at **Appendix A and D**. Identify any errors or amendments required.

Report

4. Risk Assessment and Opportunities Appraisal

- 4.1. The Audit Committee has a key function in ensuring effective corporate governance, risk and control arrangements are in place within the Council. The effectiveness of the committee should be judged by the contribution it makes to, and beneficial impact it has on, the Council's business. A good standard of performance against recommended practice, together with a knowledgeable and experienced membership, are essential requirements which empower an effective Audit Committee. By reviewing effectiveness annually using a good practice self-assessment, it can be established that the Committee is demonstrating a high degree of performance, is soundly based, and has a knowledgeable membership unimpaired in any way. Completion of the self-assessment is essential and can also be used to support the planning of the Audit Committee work programme, its training plans and inform the Committee's annual report to Council.
- 4.2. The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998. There are no direct environmental, equalities or consultation consequences of this proposal.

5. Financial Implications

- 5.1. There are no financial implications in terms of reviewing the assessment, but any resulting activities may require funding if they are not already allowed for in the base budget.

6. Climate Change Appraisal

- 6.1. This report does not directly make decisions on energy and fuel consumption; renewable energy generation; carbon offsetting and mitigation; or on climate change adaptation. Therefore, no effect to report.

7. Background

- 7.1. The Chartered Institute of Public Finance and Accountancy, CIPFA, produced guidance on the function and operation of audit committees; 'Audit Committees in Local Authorities and Police, 2022 edition'. The guidance represents CIPFA's view of best practice for Audit Committees in local authorities throughout the UK.
- 7.2. Shropshire Council has used this guidance to self-assess the Audit Committee against this recommended practice as an indicator of the Committee's effectiveness; following which any changes or improvements identified to enhance the Committee's performance should be managed. The updated 2022 guidance included a revised self-assessment which mirrored the original with some changes to the phrasing of the questions and the order in which they appear. **Appendices A and D** are the updated versions with the responses mapped across. **Appendix D** includes reference to the evidence support supporting compliance.

- 7.3. Audit Committee members were asked to complete two questionnaires in September 2024, the first relating to the Audit Committee Self-Assessment and the second relating to the skills framework. A session was held with Members following the completion of the questionnaires to review the results and for them to determine what, if any, action they want to take. The responses have been collated and the results shown in **Appendix A / C**.
- 7.4. In addition to the formal Audit Committee meetings, the chair and vice chair of the Committee have monthly informal meetings with the CAE, Section 151 Officer and the Internal Audit Manager to update on Internal Audit activity completed in the month.
- 7.5. There have been two changes to the core membership of the Audit Committee since the previous training skill evaluations were completed, these being Cllr Halliday joining as a full member and Cllr Dartnall moving to substitute member. Continued learning from the original training self-assessments is important and the data extracted has continued to be used to inform training sessions and identify areas for continued improvement during 2024/25. Information from self-assessments is considered against ongoing requests from committee members in response to current topics.
- 7.6. Training sessions provided since the November 2023 report include:
- Asset disposal procedures
 - Interpreting audit performance reports
 - Risk Management
 - Treasury Management
 - Procurement Act 2023
 - Council operating model
- 7.7. In addition to training sessions the following information has been shared with and between members:
- NAO guidance for Audit Committees on cloud services
 - NAO publication Making Public Money work harder
 - CIPFA Better Governance Forum updates on sectorial issues and best practice.
- 7.8. Following the current review of the Audit Committee self-assessment of good practice, three areas were scored overall as partial compliance which are detailed below at **Appendix B**. Whilst they have been identified by the committee as areas of partial compliance, it was agreed at the moderation session in September that this score may be reflective of the relatively new members to the committee that have not received the full cycle of training. It was agreed that a SharePoint site would be created for Audit Committee members to easily access key documents and training materials. The timescale for this has not been agreed, however this will be in place in time for the new members following the May 2025 elections.
- 7.9. The Knowledge and Skills Baseline Assessment will be used to inform future training sessions for members, however it should be noted that with elections due in May 2025 it will need to be refreshed for new members at that point.

Question 1: Do Members wish to make any adjustments to the self-assessment?

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

CIPFA: Audit Committees in Local Authorities and Police, 2022 edition

Local Member: N/A

Appendices

Appendix A - Self-assessment of good practice November 2024

Appendix B - Improvement plan for an effective Audit Committee

Appendix C - Knowledge and Skills Baseline Assessment November 2024

Appendix D - Self-assessment of good practice showing evidence November 2024

Appendix A: Self-assessment of Good Practice – November 2024

Good practice questions		Yes	Partly	No
Audit Committee purpose and governance				
1.	Does the authority have a dedicated audit committee that is not combined with other functions (e.g. 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?	✓		
8.	Does the committee publish an annual report in accordance with the 2022 guidance, including: <ul style="list-style-type: none"> • 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? 	✓		

Good practice questions		Yes	Partly	No
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: <ul style="list-style-type: none"> • 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?		✓	

Good practice questions		Yes	Partly	No
Membership and support				
13.	Has the committee been established in accordance with the 2022 guidance as follows?	✓		
	<ul style="list-style-type: none"> • Separation from the executive 	✓		
	<ul style="list-style-type: none"> • A size of committee that is not unwieldy and avoids the use of substitutes 	✓		
	<ul style="list-style-type: none"> • 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?	✓		

Good practice questions		Yes	Partly	No
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?	✓		
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?		✓	

Appendix B: Improvement plan for an effective Audit Committee to be refreshed annually in November

SAR¹	Partial compliance	Proposed action
12	Has the committee met privately with the external auditors and head of internal audit in the last year?	Audit Committee members should arrange further meetings as required.
28	Does the committee have an action plan to improve any areas of weakness?	As part of this self-assessment three areas for improvement have been identified. Given the planned elections for May 2025, this action plan will be highlighted to new members at that point.
29	Has this assessment been undertaken collaboratively with the audit committee members?	This has been completed, following the completion of the assessment a moderation session was held in September.

¹ SAR = Self-assessment reference

Appendix C: Audit Committee – self assessment supporting information: Knowledge and Skills Baseline Assessment November 2024

This is used as a baseline and therefore not revisited every year. In line with the 2022 guidance this will be refreshed in 2026.

Knowledge Area / Skills	Confident	Comfortable	Not Confident	Overall score
Overview of the governance structures of the Council and decision-making processes. Knowledge of the organisational objectives and major functions of the Council.	3	2	0	Confident
An understanding of the audit committee's role and place within the governance structures. Familiarity with the committee's terms of reference and accountability arrangements. Knowledge of the purpose and role of the audit committee.	4	1	0	Confident
Knowledge of the seven principles as outlined in Delivering Good Governance in Local Government Framework. The requirements of the AGS. How the principles of governance are implemented locally as set out in the local code of governance.	3	1	1	Comfortable
An awareness of the key principles of the PSIAS and LGAN. Knowledge of the arrangements for delivery of the internal audit service in the authority and charter. How the role of the head of internal audit is fulfilled. Details of the most recent external assessment and level of conformance with the standards. Internal audit's strategy, plan and most recent annual opinion.	3	1	1	Comfortable
Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them. An understanding of good financial management practice as set out in the CIPFA Financial Management CODE (FM Code) and the level of compliance with it. Knowledge of how the organisation meets the requirements of the role of the chief financial	3	1	1	Comfortable

Knowledge Area / Skills	Confident	Comfortable	Not Confident	Overall score
<p>officer, as required by the CIPFA Statement on the Role of the Chief Financial Officer in Local Government. An overview if the principal financial risks the council faces.</p>				
<p>Knowledge of the role and functions of the external auditor and who currently undertakes this role. Knowledge of the key reports and assurances that external audit will provide. Familiarity with the auditor's most recent plan and the report opinions. Knowledge about the arrangements for the appointment of auditors and quality management undertaken.</p>	4	1	0	Confident
<p>Understanding of the principles of risk management, including how it supports good governance and decision making. Knowledge of the risk management policy and strategy of the organisation. Understanding of risk governance arrangements, including the role of members and of the audit committee. Knowledge of the current the current risk maturity of the organisation and any key areas of improvement.</p>	3	1	1	Comfortable
<p>An understanding of the main areas of fraud and corruption risk the organisation is exposed to. Knowledge of the principles of good fraud risk management practice in accordance with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. Knowledge of the organisation's arrangements for tackling fraud.</p>	3	2	0	Confident
<p>Knowledge of the Seven Principles of Public Life. Knowledge of the authority's key arrangement to uphold ethical standards for both members and staff. e.g. code of conduct. Knowledge of the whistleblowing arrangements in the council.</p>	3	2	0	Confident

Knowledge Area / Skills	Confident	Comfortable	Not Confident	Overall score
Aware that the Effectiveness Scrutiny of Treasury Management is an assessment tool for reviewing the arrangements for undertaking scrutiny of treasury management. The key knowledge areas identified are: - <ul style="list-style-type: none"> regulatory requirements treasury risks the organisation's treasury management strategy the organisation's policies and procedures in relation to treasury management. 	3	1	1	Comfortable
Able to focus on material issues and overall position, rather than being side-tracked by detail.	2	2	1	Comfortable
Able to frame questions that draw out relevant facts and explanations, challenging performance and seeking explanation while avoiding hostility or grandstanding.	3	2	0	Confident
Ensuring there is a clear plan of action and allocation of responsibility.	2	3	0	Comfortable
Able to understand the practical implications of recommendations to understand how they might work in practice.	4	1	0	Confident
Support the use of plain English in communications, avoiding jargon, acronyms, etc.	3	2	0	Confident
Evaluate information based on evidence presented avoiding bias or subjectivity.	3	2	0	Confident
Chair the meeting effectively: summarise issues raised, ensure all participants can contribute and focus on the outcome and actions from the meeting.	4	1	0	Confident

Appendix D: Self-assessment of Good Practice showing evidence

	Good practice questions	Yes/ No/ Partially	Evidence
Audit Committee purpose and governance			
1.	Does the authority have a dedicated audit committee that is not combined with other functions (e.g. scrutiny standards and ethics)?	Yes	Constitution, Terms of Reference Actual meetings, details on internet.
2.	Does the audit committee report directly to the governing body e.g full council?	Yes	ToR ² paragraph (para) 42 reviewed, revised and reapproved at November Audit Committees.
3.	Has the committee maintained its advisory role by not taking on any decision-making powers?	Yes	ToR paragraph (para) 45. The Committee will have no delegated powers, other than those assigned from Council to approve the Statement of Accounts when required, but can require relevant officers, members and agencies to attend at any meeting where such attendance would be expedient to the work of the Committee.
4.	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	Yes	ToR from para 9 reviewed, revised and reapproved at November Audit Committees.
5.	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	Yes	Key officers and members are aware. Awareness is worked on by key members and officers at every opportunity. Officers and Portfolio Holders are invited to Audit Committee to discuss major risks and control issues. Discussions take place between the Chairman, CEO, senior officers and Portfolio Holders as required. The annual report from Committee to Council informs all members of the Committee's activities.
6.	Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Yes	ToR para 9-18. ToR Para 44.

² Terms of reference

	Good practice questions	Yes/ No/ Partially	Evidence
			<p>The Committee's work plan identifies areas of governance that it provides support on, this is further demonstrated by Committee agendas.</p> <p>The Annual Assurance report to Council presented to the June/ July Committee confirms this and the Annual Governance Statement identifies significant areas for improvement which the Committee can focus on.</p>
7.	Does the governing body (full council) hold the audit committee to account for its performance at least annually?	Yes	<p>No complaints from Council. Annual report to Council appears on July Audit Committee agenda allows members to comment and challenge the Committee's work.</p> <p>Evidence that the Committee is reviewing issues aligned to the Strategic Risks of the Council and the Annual Governance Statement action plans.</p>
8.	Does the committee publish an annual report in accordance with the 2022 guidance, including:	Yes	
	<ul style="list-style-type: none"> compliance with the CIPFA Position Statement 2022 	Yes	Detailed within the annual report to Council July 2024.
	<ul style="list-style-type: none"> results of the annual evaluation, development work undertaken and planned improvements 	Yes	Detailed within the annual report to Council July 2024.
	<ul style="list-style-type: none"> how it has fulfilled its terms of reference and the key issues escalated in the year? 	Yes	Detailed within the annual report to Council July 2024.
Functions of the committee			

	Good practice questions	Yes/ No/ Partially	Evidence
9.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?	Yes	
	<ul style="list-style-type: none"> • Governance arrangements 	Yes	ToR para 9+
	<ul style="list-style-type: none"> • Risk management arrangements 	Yes	ToR para 13+
	<ul style="list-style-type: none"> • Internal control arrangements, including: <ul style="list-style-type: none"> • financial management • value for money • ethics and standards • counter fraud and corruption 	Yes	ToR para 11+ ToR para 47 (f) ToR para 4
	<ul style="list-style-type: none"> • Annual governance statement 	Yes	ToR para 9, 10
	<ul style="list-style-type: none"> • Financial reporting 	Yes	ToR para 37+
	<ul style="list-style-type: none"> • Assurance framework 	Yes	ToR para 12
	<ul style="list-style-type: none"> • Internal audit 	Yes	ToR para 19+
	<ul style="list-style-type: none"> • External audit 	Yes	ToR para 31+
10.	Over the last year, has adequate consideration been given to all core areas?	Yes	Evaluation is through the: <ul style="list-style-type: none"> • Self-assessment of compliance with this best practice document, reported in December. • Annual report to Council is written to map back to the terms of reference. • Annual work plan, reported to March Committee, which maps back to the ToR. • Agendas, minutes and reports of Committee support that all core areas are being reviewed.
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?	Yes	Wider areas are: <ul style="list-style-type: none"> • Matters at the request of Statutory Officers or other committees – if these are brought to the Committee they would be considered in line with the ToR, para 6. • Ethical Values – The Committee does not have responsibility for reviewing ethical standards. A separate Standards Committee which has this responsibility is held

	Good practice questions	Yes/ No/ Partially	Evidence
			<p>as and when required. <i>However, the Committee supports standards and ethics, para 10+.</i></p> <ul style="list-style-type: none"> Treasury Management – The Committee covers this responsibility as evidenced by its ToR para 39+.
12.	Has the committee met privately with the external auditors and head of internal audit in the last year?	Partially	<p>External Audit attend each Audit Committee meeting and are present for the private session at each meeting. The chair of the audit committee has a monthly meeting with the Section 151 Officer, Head of Policy and Governance and the Internal Audit Manager. External Audit attend each audit committee meeting for both the public and private sessions. In addition there are three training sessions for audit committee members which the Section 151 Officer, Head of Policy and Governance and Internal Audit Manager attend.</p> <p>Proposed Action Audit Committee members should arrange further meetings as required.</p>
Membership and support			
13.	Has the committee been established in accordance with the 2022 guidance as follows?	Yes	
	<ul style="list-style-type: none"> Separation from the executive 	Yes	ToR, para 1 Where it has been recognised at any time that Members have conflicting responsibilities, they have resigned from the Committee.
	<ul style="list-style-type: none"> A size of committee that is not unwieldy and avoids the use of substitutes 	Yes	ToR, para 1

	Good practice questions	Yes/ No/ Partially	Evidence
	<ul style="list-style-type: none"> Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation 	Yes	The Audit Committee recruited an independent member in January 2023.
14.	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	Yes	<p>Completion of self-assessment confirms appropriate knowledge and skills are in place. Evidenced by attendance and behaviour at Committee and resulting recommendations and minutes, available publicly.</p> <p>The Chair has extensive experience and works closely with the S151 Officer and Chief Audit Executive (CAE) to retain current knowledge and management of risks.</p> <p>The Chair can identify and influence future training requirements for all Committee members.</p>
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?	Yes	Completion of the skills assessment (completed September 2024).
16.	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Yes	<p>Demonstrated by:</p> <ul style="list-style-type: none"> Completion of the skills assessment (completed September 2024). Committee work plan (February/March Committee agenda) Evidence of regular training including agendas, training documents etc. available on request.

	Good practice questions	Yes/ No/ Partially	Evidence
17.	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	Yes	Training self-assessments were completed by members, September 2024, and refreshes of the Audit Committee work plan and self-assessment inform the training plan looking forward. There are areas to build upon given the experience of members.
18.	Is adequate secretariat and administrative support provided to the committee?	Yes	Administrative support provided by Committee Services with dedicated Committee Officer assigned to the administration of the Audit Committee. Regular qualified and experienced secretarial support is provided to all Committee meetings.
19.	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO (Executive Director of Resources)?	Yes	Demonstrated by regular attendance at all Committees by these key stakeholders and the professional way the meetings are managed. Interviews with all parties would help to support this conclusion.
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?	Yes	Committee receives verbal feedback from members, officers and external audit. Annual assurance report to Council allows consideration of this by all members.
21.	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	Yes	The Chair has extensive experience and works closely with the S151 Officer and Chief Audit Executive (CAE) to retain current knowledge and management of risks. Demonstrated in minutes and by attendees at Committee and by clear requests for further information in a few high-risk areas.
22.	Are meetings effective with a good level of discussion and engagement from all the members?	Yes	Demonstrated in agendas, minutes and reports of the Committee. All unsatisfactory and limited audit areas are reported to Committee and members invite officers from such areas to provide management updates on progress against agreed control improvements.
23.	Has the committee maintained a non-political approach to discussions throughout?	Yes	Demonstrated in agendas, minutes and reports of the Committee.

	Good practice questions	Yes/ No/ Partially	Evidence
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?	Yes	Demonstrated in agendas, minutes and reports of the Committee. All unsatisfactory and limited audit areas are reported to Committee and members invite officers from such areas to provide management updates on progress against agreed control improvements.
25.	Does the committee make recommendations for the improvement of governance, risk and control arrangements?	Yes	Where there is a need to escalate such issues further, the Committee would do this through known member and officer channels. Clarity has been provided and explored at governance training sessions on how this works in practice.
26.	Do audit committee recommendations have traction with those in leadership roles?	Yes	Demonstrated in agendas, minutes and reports of the Committee. All unsatisfactory and limited audit areas are reported to Committee and members invite officers from such areas to provide management updates on progress against agreed control improvements.
27.	Has the committee evaluated whether and how it is adding value to the organisation?	Yes	Demonstrated by the year-end report sent to Council in September (agreed by Audit Committee in July) which sets out delivery in the following areas: <ul style="list-style-type: none"> • Promoting the principles of good governance and their application to decision making; advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively. • Contributing to the development of an effective control environment. • Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks. • Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence.

	Good practice questions	Yes/ No/ Partially	Evidence
			<ul style="list-style-type: none"> • Aiding the achievement of the authority’s goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements. • Supporting the development of robust arrangements for ensuring value for money. • Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks. • Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability. <p>In addition, agendas and work is planned and shows clearly where the levels of assurance are coming from, providing opportunity to challenge and ensure a balanced information base is received by members.</p> <p>Members conducted a session on the Committee’s effectiveness in September and October 2022 and agreed an action plan, the key elements of which are reported earlier in this report.</p>
28.	Does the committee have an action plan to improve any areas of weakness?	Partially	<p>The previous action plan was presented to audit committee members in November 2023.</p> <p>Proposed Action As part of this self-assessment three areas for improvement have been identified. Given the planned elections for May 2025, this action plan will be highlighted to new members at that point.</p>
29.	Has this assessment been undertaken collaboratively with the audit committee members?	Partially	<p>The self-assessment was undertaken independently via MS forms, with both audit committee members and substitutes ask to respond. Five responses were received and a joint session held following the audit committee meeting on 27th September 2024.</p>

	Good practice questions	Yes/ No/ Partially	Evidence
			<p>Proposed Action This has been completed, following the completion of the assessment a moderation session was held in September.</p>