Committee:	Audit and Governance Committee
Date and Time:	26th November 2026 10:00am
	Public

Audit Committee Self-Assessment 2026

Cabinet Member:	Councillor Roger Evans – Portfolio Holder for Finance
Lead Director:	Duncan Whitfield – Interim Section 151 Officer
Service Area:	Internal Audit
Report Author	Barry Hanson, Head of Policy and Governance
Officer contact details	07990 086409 barry.hanson@shropshire.gov.uk
Electoral Divisions Affected	All
Key Decision?	Not a Key Decision
Cabinet Forward Plan	Not applicable
Report considered by	Not applicable

1. Purpose of Report

1.1. The purpose of this report is to present the findings from the Committee's self-assessment of compliance with the Chartered Institute of Public Finance and Accountancy's guidance on the function and operation of audit committees. There is a high level of alignment with the guidance and an improvement plan to address partial compliance.

1.2. Members are asked to review and comment on the completed self-assessment of good practice questionnaire attached to this report. The questionnaire allows members to assess the effectiveness of the Audit and Governance Committee and identify further opportunities to improve its effectiveness. There are some areas of partial compliance with good practice; these are separately identified at **Appendix B** for consideration and agreement of appropriate action.

2. Recommendations

2.1. The Committee is asked to:

- review the self-assessment at Appendices A and D and agree any amendments;
- agree the improvement actions at Appendix B, including action owners and target dates; and
- consider the development needs identified in Appendix C and agree how progress will be monitored.

3. Background

3.1. 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. An updated version of the guidance was released by CIPFA in October 2026 which was after the Committee had completed the self-assessment. The updated guidance will be used as a basis for the assessment in 2027.

3.2. Shropshire Council has used CIPFA's 2022 guidance to assess the Audit and Governance Committee arrangements against recommended practice and identify opportunities for improvement. **Appendices A and D** are the updated versions with the responses mapped across. **Appendix D** includes reference to evidence supporting the assessment. **Appendix B** sets out the proposed improvement actions.

4. Summary of Main Proposals

4.1. Audit and Governance Committee members were asked to complete two questionnaires in August 2026, the first relating to the Audit Committee Self-Assessment and the second relating to the skills framework. A session was held with Members in September 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 and C**.

4.2. In addition to the formal Audit and Governance Committee meetings, the chair and vice chair of the Committee have informal meetings with the CAE, Section 151 Officer and the Internal Audit Manager to receive updates on Internal Audit activity and issues arising.

4.3. There has been significant change to the membership of the Audit and Governance Committee following the elections in May 2025, including a change of Chair in May 2026. There are two continuing members and a number of new Councillors on the Committee. As part of the Member Induction programme, all Councillors were required to attend a programme of training which included a specific session on Governance and one on Internal Audit, External Audit and Fraud.

4.4. Training sessions provided since November 2025 include:

- Risk Management

- Treasury Management
- LGA Audit Committee training
- Grant Thorton webinar on the role of the Audit Committee
- Interpreting Financial Statements
- Improvement Plan and the mechanisms for delivery and assurance
- Audit Committee Knowledge and Skills Framework
- Audit Committee Effectiveness Self Assessment

4.5. In addition to training sessions, the following information has been shared with and between members:

- CIPFA Better Governance Forum updates on sector-wide issues and best practice.
- A SharePoint site has been established for Audit and Governance Committee members which includes key information, training materials, reports and updates.
- The Vice-Chair attended a CIPFA Training session on an Introduction to the knowledge and skills of the Audit Committee. The new Chair is attending this session in December 2026.

4.6. Following the current review of the Audit Committee self-assessment of good practice, six 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 reflect the recent changes in committee membership.

4.7. The Knowledge and Skills Baseline Assessment will be used to inform future training sessions for members, based on the actions identified in the appendices. Priority areas for training have been identified as:

- Risk Management
- Treasury Management
- Annual Governance Statement

5. Alternative Options

5.1. As this report seeks approval of the self assessment, the alternative option would be not to approve it.

6. Key Risks and Opportunities

6.1. The Audit and Governance Committee has a key function in ensuring that effective corporate governance arrangements are maintained in the Council.

Risk	Mitigation	Link to Strategic Risk
Failure to follow CIPFA's recommended committee remit and independence arrangements could weaken objective oversight, leaving	Review the Committee's terms of reference and operating arrangements against CIPFA guidance; safeguard independence from executive decision-making, manage	Governance, assurance and value for money.

Risk	Mitigation	Link to Strategic Risk
governance and control weaknesses unchallenged.	conflicts of interest and clarify reporting to full Council.	
Failure to maintain the Committee's collective knowledge and skills could limit informed challenge of financial reporting, risk management and assurance, allowing significant issues to go unidentified.	Use CIPFA's knowledge and skills framework to assess collective development needs and deliver targeted induction, training and briefings, prioritising risk management, treasury management and the Annual Governance Statement.	Governance, assurance and value for money.
Failure to discharge CIPFA's core assurance and audit oversight functions could leave gaps in scrutiny of governance, risk, internal control and financial reporting, increasing exposure to loss, fraud and poor value for money.	Maintain a risk-based work programme covering the Committee's core functions; seek sufficient evidence from management and assurance providers, oversee internal and external audit, and track significant recommendations with overdue actions escalated.	Governance, assurance and value for money.
Failure to review effectiveness and address departures from CIPFA guidance could allow weaknesses to persist, reduce accountability to full Council and undermine public confidence. Departure from guidance does not, by itself, establish a statutory breach.	Undertake an annual evidence-based effectiveness review; document and explain departures from CIPFA guidance, agree improvement actions with owners and deadlines, monitor delivery and report outcomes to full Council through the Committee's annual report.	Governance, assurance and value for money.

7. Council Priorities

7.1. Assessing compliance with CIPFA's audit committee guidance and addressing areas of partial compliance supports delivery of the Council's Corporate Plan 2026–2030 by strengthening the Audit and Governance Committee's oversight of governance, risk management, internal control and the effective use of resources. The self-assessment and resulting improvement actions support informed challenge, transparency and accountability, contributing to financial sustainability

and organisational improvement. Demonstrating progress through supporting evidence and delivery of agreed actions, rather than assuming compliance from the assessment alone, helps strengthen the assurance arrangements that underpin sustainable, efficient and resilient services for Shropshire's communities.

8. Financial Implications

8.1. The self-assessment of compliance with CIPFA's audit committee guidance does not give rise to direct financial implications. However, identifying and addressing areas of partial compliance supports the Committee's effectiveness in overseeing financial reporting, risk management and internal control, contributing to the effective use of the Council's resources.

9. Legal and HR Implications

9.1. There are no direct legal or human resource implications arising from this report. The self-assessment supports the Audit and Governance Committee in reviewing its compliance with CIPFA's audit committee guidance and identifying improvements to its effectiveness. Addressing areas of partial compliance, including through targeted member training and development, supports effective oversight of the Council's governance, risk management and internal control arrangements. Compliance should be evidenced through the assessment and delivery of agreed improvement actions, rather than assumed from the review alone.

10. Electoral Division Implications

10.1. There are no direct electoral division implications arising from this report, as it relates to the corporate governance, risk management and internal control arrangements of the Council as a whole rather than impacts on specific localities.

11. Health, Social (including "Child Friendly Shropshire") and Economic Implications

11.1. This report does not have any direct health, social or economic implications. However, by supporting effective governance, risk management and internal control, the Audit and Governance Committee contributes to the arrangements that underpin sound decision-making and effective service delivery across the Council, including services that affect wider health, social and economic outcomes.

12. Equality and Diversity Implications

12.1. There are no direct equality and diversity implications arising from this report. However, the Audit and Governance Committee supports transparency, accountability and effective governance across Council services, which contributes to fair and evidence-based decision-making.

13. Climate Change, Biodiversity and Environmental Implications

13.1. There are no direct climate change, biodiversity or environmental implications arising from this report; however, it supports the Council's wider governance and

assurance framework, including oversight of environmental risks, sustainability commitments and compliance with relevant legislation and policy requirements.

14. Background Papers

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

15. Appendices

Appendix A - Self-assessment of good practice November 2026
Appendix B - Improvement plan for an effective Audit Committee
Appendix C - Knowledge and Skills Baseline Assessment November 2026
Appendix D - Self-assessment of good practice showing evidence November 2026

Appendix A: Self-assessment of Good Practice – November 2026

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. scrutiny, standards and ethics)?	✓		
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: • 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	✓		

Good practice questions		Yes	Partly	No
	- 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?		✓	
Membership and support				
13.	Has the committee been established in accordance with the 2022 guidance as follows? • Separation from the executive • A size of committee that is not unwieldly and avoids the 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?		✓	

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

SAR[1]	Partial compliance	Proposed action
12	Has the committee met privately with the external auditors and head of internal audit in the last year?	Private session included as part of every meeting which External Audit attend. Chair and Vice Chair have pre-meeting with S151 Officer, Chief Audit Executive and Internal Audit Manager. Committee members should arrange further meetings as required.
14	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.
17	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	Membership of the Committee has been expanded. Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.
20	Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	Annual assurance report to Council allows consideration of this by all members. Consideration to be given to a survey of key people who interact with the Committee to obtain feedback.
26	Do audit committee recommendations have traction with those in leadership roles?	This is demonstrated in part through the Audit and Governance Committee workplan which shows where managers have been asked to present an update to the Committee following a limited or unsatisfactory audit. The Committee has identified a gap in that the Council has limited Internal Audit assurance for seven years and the Leader and Chief Executive have provided updates on what management action is being taken to address this.

[1] SAR = Self-assessment reference

SAR[1]	Partial compliance	Proposed action
27	Has the committee evaluated whether and how it is adding value to the organisation?	This is done as part of the annual report to Council but feedback was not obtained as to whether the Committee is adding value to the organisation. Members conducted a session on the Committee's effectiveness in September 2026 and agreed an action plan, the key elements of which are reported earlier in this report.

Appendix C: Audit Committee – self assessment supporting information: Knowledge and Skills Baseline Assessment November 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	4	0	Comfortable
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	3	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.	4	2	1	Comfortable
An awareness of the key principles of the GIAS 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.	2	3	2	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 officer, as required by the CIPFA Statement on the Role of the Chief Financial Officer in Local Government.	2	4	1	Comfortable

Knowledge Area / Skills	Confident	Comfortable	Not Confident	Overall score
An overview of the principal financial risks the council faces.				
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.	3	4	0	Comfortable
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 risk maturity of the organisation and any key areas of improvement.	3	4	0	Comfortable
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.	2	5	0	Comfortable
Knowledge of the Seven Principles of Public Life. Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff. e.g. code of conduct. Knowledge of the whistleblowing arrangements in the council.	5	1	1	Confident
Aware that the Effectiveness Scrutiny of Treasury Management is an assessment tool for reviewing the	1	6	0	Comfortable

Knowledge Area / Skills	Confident	Comfortable	Not Confident	Overall score
arrangements for undertaking scrutiny of treasury management. The key knowledge areas identified are: - • regulatory requirements • treasury risks • the organisation's treasury management strategy • the organisation's policies and procedures in relation to treasury management.				
Able to focus on material issues and overall position, rather than being side-tracked by detail.	6	1	0	Confident
Able to frame questions that draw out relevant facts and explanations, challenging performance and seeking explanation while avoiding hostility or grandstanding.	7	0	0	Confident
Ensuring there is a clear plan of action and allocation of responsibility.	6	1	0	Confident
Able to understand the practical implications of recommendations to understand how they might work in practice.	6	1	0	Confident
Support the use of plain English in communications, avoiding jargon, acronyms, etc.	6	0	1	Confident
Evaluate information based on evidence presented avoiding bias or subjectivity.	7	0	0	Confident
Chair the meeting effectively: summarise issues raised, ensure all participants can contribute and focus on the outcome and actions from the meeting.	5	1	1	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	Terms of Reference reviewed, revised and reapproved at September 2026 Audit and Governance Committee. Annual report to Council.
3.	Has the committee maintained its advisory role by not taking on any decision-making powers?	Yes	As detailed in the Terms of Reference 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. **Chair identified an action to query the role of the committee in the approval of the accounts.**
4.	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	Yes	Terms of Reference reviewed, revised and reapproved at September 2026 Audit and Governance Committee.
5.	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	Yes	Work is currently underway to raise the profile and understanding of the role of the Committee and strengthening links with Scrutiny. Strengthened through annual report to Council for current year. **Chair identified an action to meet with statutory officers to set the expectations of the committee and engage.**

	Good practice questions	Yes/ No/ Partially	Evidence
6.	Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Yes	The Committee's work plan identifies areas of governance that it provides support on, this is further demonstrated by Committee agendas. The Annual Assurance report to Council confirms this and the Annual Governance Statement identifies significant areas for improvement which the Committee can focus on. **Improvement to reporting of overdue recommendations to be enhanced through the development of a dashboard.**
7.	Does the governing body (full council) hold the audit committee to account for its performance at least annually?	Yes	Annual report to Council allows Members to comment and challenge the Committee's work. Evidence that the Committee is reviewing issues aligned to the Strategic Risks of the Council and the Annual Governance Statement action plans. **Audit Committee Chair to consider interim report.**
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?	Yes	Detailed within the annual report to the Audit and Governance Committee and to Council.
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? • 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	Yes	Detailed within the Terms of Reference which are reviewed annually.
10.	Over the last year, has adequate consideration been given to all core areas?	Yes	Evaluation is through the: • Self-assessment of compliance with this best practice document. • 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: • 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.

	Good practice questions	Yes/ No/ Partially	Evidence
			• Ethical Values – The Committee does not have responsibility for reviewing ethical standards. A separate Standards Committee which has this responsibility is held as and when required. *However, the Committee supports standards and ethics.* • Treasury Management – The Committee covers this responsibility as evidenced by its ToR.
12.	Has the committee met privately with the external auditors and head of internal audit in the last year?	Partially	Private session included as part of every meeting which External Audit attend. Chair and Vice Chair have pre-meeting with S151 Officer, Chief Audit Executive and Internal Audit Manager. **Committee members should arrange further meetings as required.**
Membership and support			
13.	Has the committee been established in accordance with the 2022 guidance as follows? • Separation from the executive • A size of committee that is not unwieldly and avoids the use of substitutes • Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation	Yes	The committee is politically balanced and substitutes are rare. An Independent member recruitment is required. The membership of the Committee has been expanded from five to nine Councillors in addition to the Independent member.
14.	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	Partially	Membership of the Committee has been expanded. Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.

	Good practice questions	Yes/ No/ Partially	Evidence
			This will also be evidenced by attendance and behaviour at Committee and resulting recommendations and minutes, available publicly. **Consider minimum training for substitutes. Understand which committee members have attended training and meetings in the last two years.**
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	This was completed by the previous committee and is being repeated now. This report includes the outcomes of that evaluation and identifies training and development opportunities.
16.	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Yes	Demonstrated by: • Completion of the skills assessment • Committee work plan • Evidence of regular training including agendas, training documents etc. available on request.
17.	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	Partially	Membership of the Committee has been expanded. **Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.**
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.

	Good practice questions	Yes/ No/ Partially	Evidence
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?	Partially	Annual assurance report to Council allows consideration of this by all members. **Consideration to be given to a survey of key people who interact with the Committee to obtain feedback.**
21.	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	Yes	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.
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. Work is ongoing to develop reporting on missed deadlines for implementation of recommendations.

	Good practice questions	Yes/ No/ Partially	Evidence
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.
26.	Do audit committee recommendations have traction with those in leadership roles?	Partially	This is demonstrated in part through the Committee workplan which shows where managers have been asked to present an update to the Committee following a limited or unsatisfactory audit. The Committee has identified a gap in that the Council has limited Internal Audit assurance for seven years and have invited the Leader and Chief Executive to provide an updates on what management action is being taken to address this.
27.	Has the committee evaluated whether and how it is adding value to the organisation?	Partially	This is done as part of the annual report to Council but feedback was not obtained as to whether the Committee is adding value to the organisation. Members conducted a session on the Committee's effectiveness in September 2026 and agreed an action plan, the key elements of which are reported earlier in this report.
28.	Does the committee have an action plan to improve any areas of weakness?	Yes	Membership of the Committee has been expanded. Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.
29.	Has this assessment been undertaken collaboratively with the audit committee members?	Yes	Membership of the Committee has been expanded. Training needs have been identified as part of this process and these are delivered through three Audit Committee training sessions each year.