

CIPFA Audit Committee Guidance

Report to Audit and Standards Committee



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PORTFOLIO	Resources and Performance Management
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PURPOSE

1. To update the committee on the implementation of The Chartered Institute of Public Finance and Accountancy (CIPFA) Audit Committee Guidance Documents

RECOMMENDATION

2. Members consider the arrangements for compliance with the Guidance Documents.

REASONS FOR RECOMMENDATION

3. The committee is aware of its compliance with the standards.
4. To ensure that the committee is effective in meeting its aims.

SUMMARY OF KEY POINTS

Changes to Terms of Reference

5. The terms of reference for the committee were changed to improve separation with the Scrutiny Committee by not permitting the members of Scrutiny to be the Chair or Vice Chair of the Audit and Standards Committee.

The Chair and Vice-Chair of the Committee shall not be either an Executive Member nor the Chair of Scrutiny Committee

6. There was a change to permit the Chief Audit Executive to meet privately with the Committee.

The Chief Audit Executive or his representatives will have free and confidential

access to the Chair of the Audit and Standards Committee. Members of the Audit and Standards Committee have free and confidential access to the Chief Audit Executive or his representatives.

Member Training

7. The first step in this process is to assess the needs of the members. There is a Knowledge and Understanding questionnaire (Appendix 1) which if all committee members complete and return the form then we would be able to identify training requirements.
8. There are some useful online resources which outline a summary of a local government Audit Committee and the importance of its role. These are hosted on the Council's incoming External Auditors Mazars website. [What is the role of the Local Government Audit Committee? - Mazars - United Kingdom](https://www.mazars.co.uk/Home/Insights/Webinars/The-role-of-Audit-Committees-in-LG) (https://www.mazars.co.uk/Home/Insights/Webinars/The-role-of-Audit-Committees-in-LG).
9. They are both about The Role of an Audit Committee. The first one is a short summary. The second is a longer panel discussion on the same topic.

Self-Assessment of Good Practice

10. Part of the guidelines is to assess the Audit and Standards Committee against best practice. There is a form provided at Appendix 2. This is for all committee members to score the Audit and Standards Committee. These scores will be combined and reported back to the committee to see which areas need work. This will also inform future training.

FINANCIAL IMPLICATIONS AND BUDGET PROVISION
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11. None

POLICY IMPLICATIONS

12. None

FURTHER INFORMATION:	
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PLEASE CONTACT:	
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ALSO:	
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