

ID	Questions	Ratings [Tick boxes as appropriate]						Percentages					
		1	2	3	4	5	N/A	1	2	3	4	5	
A. Audit Committee Charter													
1	The Charter clearly articulates the Committee's roles and responsibilities and provides it with the necessary authority to discharge them				1	3		0%	0%	0%	25%	75%	4
2	The Charter facilitates and supports the effective operation of the Committee				1	3		0%	0%	0%	25%	75%	4
3	During the past year, the Committee has adequately addressed all of its responsibilities as detailed in the Charter				2	2		0%	0%	0%	50%	50%	4
4	The Charter ensures the Committee is sufficiently independent from the management of Council				1	3		0%	0%	0%	25%	75%	4
	Totals	0	0	0	5	11	0	0%	0%	0%	31%	69%	16
Comments / Suggestions for Improvement													
o The Charter is reviewed annually which ensures it is kept up to date.													
B. Skills and Experience													
5	The Committee has the desired mix of skills to allow it to effectively discharge its responsibilities				1	2	1	0%	0%	0%	25%	50%	4
6	The Committee has been able to analyse and critically evaluate information presented to it by management					4		0%	0%	0%	0%	100%	4
7	There is a clear process that Committee members can follow to access advice and /or training to improve their skills and knowledge			1	1	2		0%	0%	25%	25%	50%	4
8	The Committee's collective skills are adequate in light of its responsibilities				1	3		0%	0%	0%	25%	75%	4
9	The Committee has responded appropriately where significant risks and/or control breakdowns have been brought to its attention				2	2		0%	0%	0%	50%	50%	4
10	The Committee has shown an openness to new ideas and different views in its deliberations				3	1		0%	0%	0%	75%	25%	4
11	The Committee has been sufficiently probing and challenging in its deliberations.				1	3		0%	0%	0%	25%	75%	4
	Totals	0	0	1	9	17	1	0%	0%	4%	32%	61%	28
Comments / Suggestions for Improvement													
o Qn 5 and 8 – Specialist IT skills would be useful o External to Committee responsibility, Members are active in other organisations and institutions which allows them to bring both existing complimentary skills, and new ideas and refreshed skills to the Committee. o With annual change to committee member representatives from Council, different views and ideas is provided. The level and communication of available support for these Council members (and externals as required) re training and advice to discharge their role on the Committee is not clear to me.													
C. Understanding the Business													
12	The Committee has an adequate understanding of Council's:												
	- Risk management framework and risk profile				1	3		0%	0%	0%	25%	75%	4
	- Internal control framework to mitigate significant risks				1	3		0%	0%	0%	25%	75%	4
	- Financial and statutory reporting requirements					4		0%	0%	0%	0%	100%	4
	- Legislative compliance requirements					4		0%	0%	0%	0%	100%	4
13	The Committee receives appropriate briefings on:												
	- Current and emerging business risks					4		0%	0%	0%	0%	100%	4
	- Changes in financial reporting requirements					4		0%	0%	0%	0%	100%	4
	- Changes in performance reporting requirements				1	3		0%	0%	0%	25%	75%	4
	- Integrity Body reports					4		0%	0%	0%	0%	100%	4
	- Changes in the business/regulatory environment					4		0%	0%	0%	0%	100%	4

		Totals	0	0	0	3	33	0	0%	0%	0%	8%	92%	36
<u>Comments / Suggestions for Improvement</u>														
o Risk management appetite, profile and hence framework needs to be dynamic and reflect the changing environment in which the organisation operates in.														
D. Meeting Administration and Conduct														
14	The Committee has had an appropriate number of meetings to properly discharge its responsibilities				1	3			0%	0%	0%	25%	75%	4
15	Agendas are structured to allow sufficient time to discuss all critical issues				1	3			0%	0%	0%	25%	75%	4
16	The Committee receives agendas and supporting papers in sufficient time prior to meetings				1	3			0%	0%	0%	25%	75%	4
17	Agendas and supporting papers are of sufficient clarity and quality to enable the Committee to make informed decisions				1	3			0%	0%	0%	25%	75%	4
18	Committee meetings are well run and productive					4			0%	0%	0%	0%	100%	4
19	Committee minutes are appropriately maintained and provided to Council on a timely basis					4			0%	0%	0%	0%	100%	4
	Totals	0	0	0	4	20	0		0%	0%	0%	17%	83%	24
<u>Comments / Suggestions for improvement</u>														
E. Communications with Council														
20	Committee communications to Council about its deliberations and decisions are appropriate.				2	1			0%	0%	0%	50%	25%	4
21	Committee reports to Council on its activities are appropriate				1	3			0%	0%	0%	25%	75%	4
	Totals	0	0	0	3	4	0		0%	0%	0%	38%	50%	8
<u>Comments / Suggestions for improvement</u>														
o Councillor representatives on the Committee provide an important link between the council and the committee														
F. Management Commitment & Support														
22	Information and briefing papers presented by management meet the Committee's expectations in respect of:													
	- Council's risk profile and mitigating actions for key risks				3	1			0%	0%	0%	75%	25%	4
	- Maintenance of a strong internal control environment that is effective in mitigating key risks				3	1			0%	0%	0%	75%	25%	4
	- Management of Council's compliance and regulatory obligations				1	3			0%	0%	0%	25%	75%	4
	- Council's external reporting requirements				2	2			0%	0%	0%	50%	50%	4
23	The Committee has a positive attitude to continuous improvement in its dealings with management				1	3			0%	0%	0%	25%	75%	4
	Totals	0	0	0	10	10	0		0%	0%	0%	50%	50%	20
<u>Comments / Suggestions for improvement</u>														
o Risk Management continues to evolve, and the significant work undertaken is acknowledge by the Committee. Strong Governance has been established and needs to be maintained.														
G. Internal Audit														
24	The Committee reviewed and approved the internal audit plan				1	3			0%	0%	0%	25%	75%	4
25	The Committee considered the adequacy of internal audit resources			1	2	1			0%	0%	25%	50%	25%	4
26	The Committee reviewed and approved any significant changes to the internal audit plan				1	3			0%	0%	0%	25%	75%	4
27	The Committee considered the performance of the internal audit function			1	1	2			0%	0%	25%	25%	50%	4
28	The Committee reviewed all internal audit reports and monitored management responses to recommendations				1	3			0%	0%	0%	25%	75%	4
29	The Committee reviewed the Internal Audit Charter to ensure that appropriate structures, authority, access and reporting arrangements are in place for the internal audit function				1	2	1		0%	0%	0%	25%	50%	4

		Totals	0	0	2	7	14	1	0%	0%	8%	29%	58%	24
<u>Comments / Suggestions for improvement</u> o While IA reports are considered and discussed well, the Internal audit performance is not specifically reviewed. o The Committee questioned and discussed the internal audit resources, further follow up is required given the Governance load on the Council.														
H. External Audit														
30	The Committee reviewed and approved the external audit plan					1	3		0%	0%	0%	25%	75%	4
31	The Committee reviewed external audit reports and management letters and monitored management responses to findings and recommendations made by external audit					1	3		0%	0%	0%	25%	75%	4
32	The Committee provided feedback on the performance of external audit				1	1	1	1	0%	0%	25%	25%	25%	4
	Totals		0	0	1	3	7	1	0%	0%	8%	25%	58%	12
<u>Comments / Suggestions for improvement</u> o I cannot recall providing feedback on external audit's performance, other than general comments when reports received. A more formal approach is suggested.														
	Grand Totals for all Responses		0	0	4	44	116	3	0%	0.0%	2%	26%	69%	
			210	210	210	210	210	210	-	-	0	2	5	168
			0%	1.9%	21.0%	55.2%	1.4%							

I. Other Comments

- o Introduce an annual formal review by the committee of the Internal Auditor.
- o The Committee needs to ensure continued improvement ensuring that the A&R Committee readily adapts to an ever changing governance environment.