

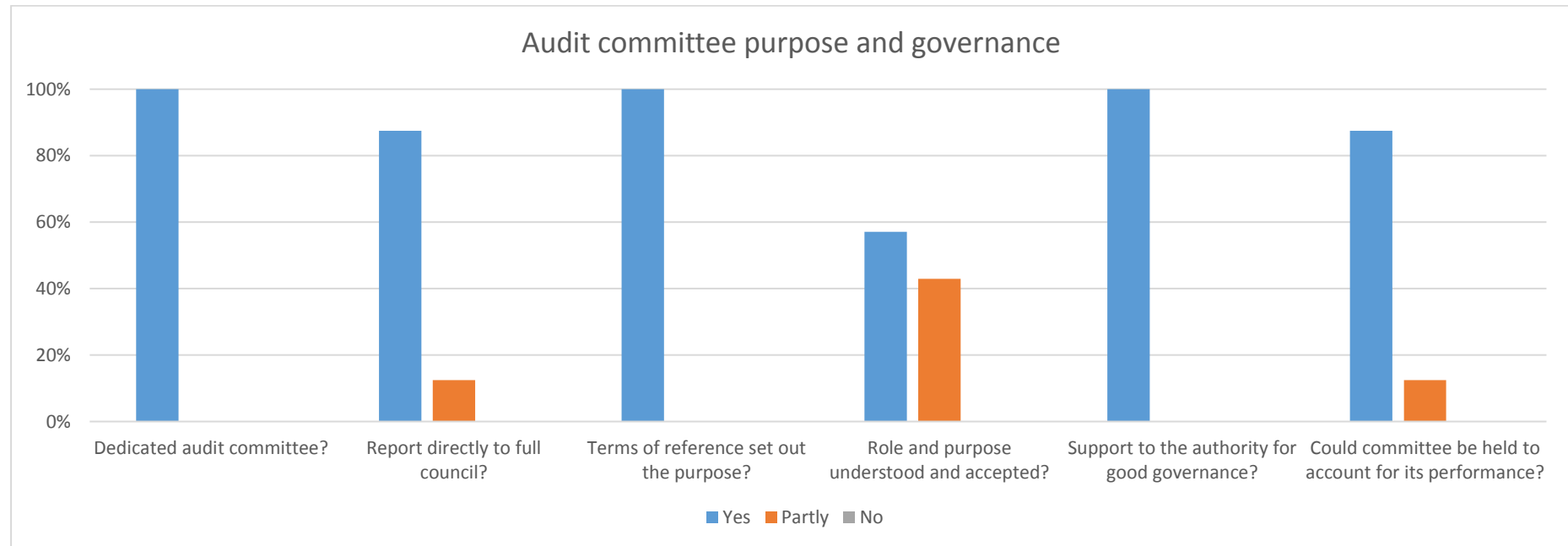
## Appendix 1

# West Lindsey District Council Self-assessment of good practice 2020

Eight responses received during March 2020

### Section 1: Audit committee purpose and governance

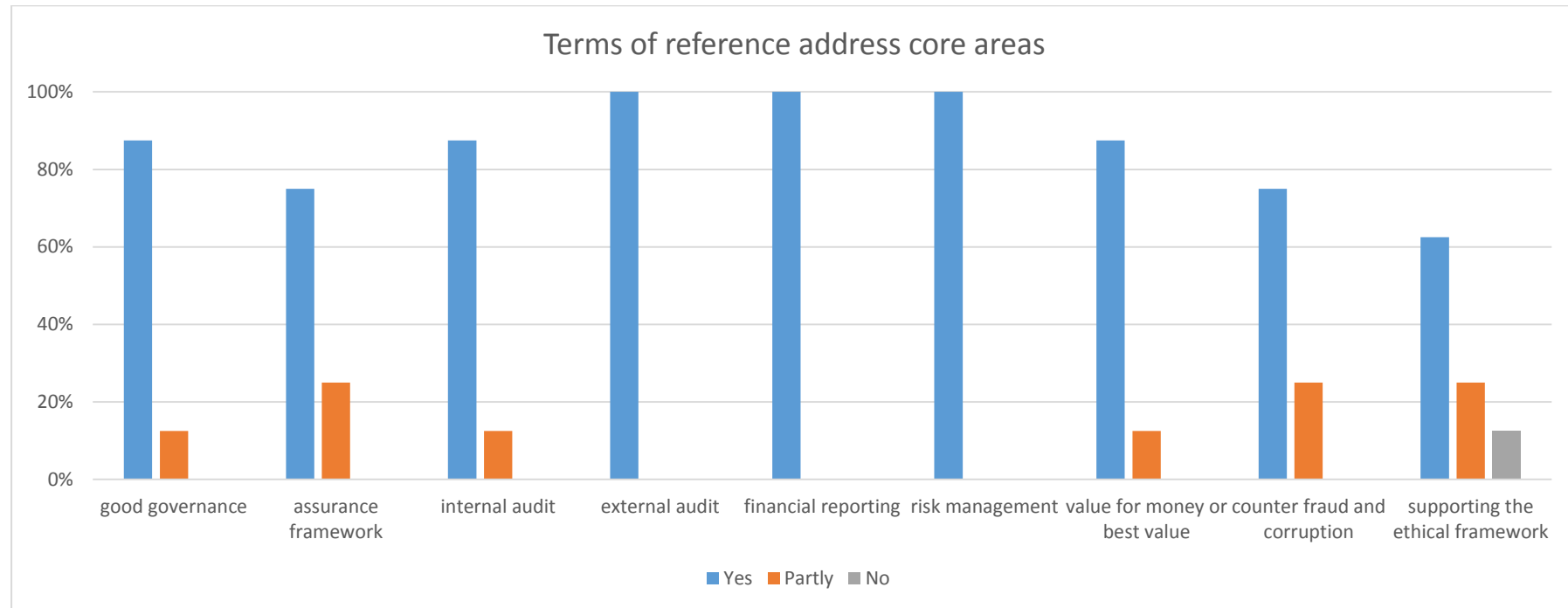
#### 1. Do you agree with the following statements?



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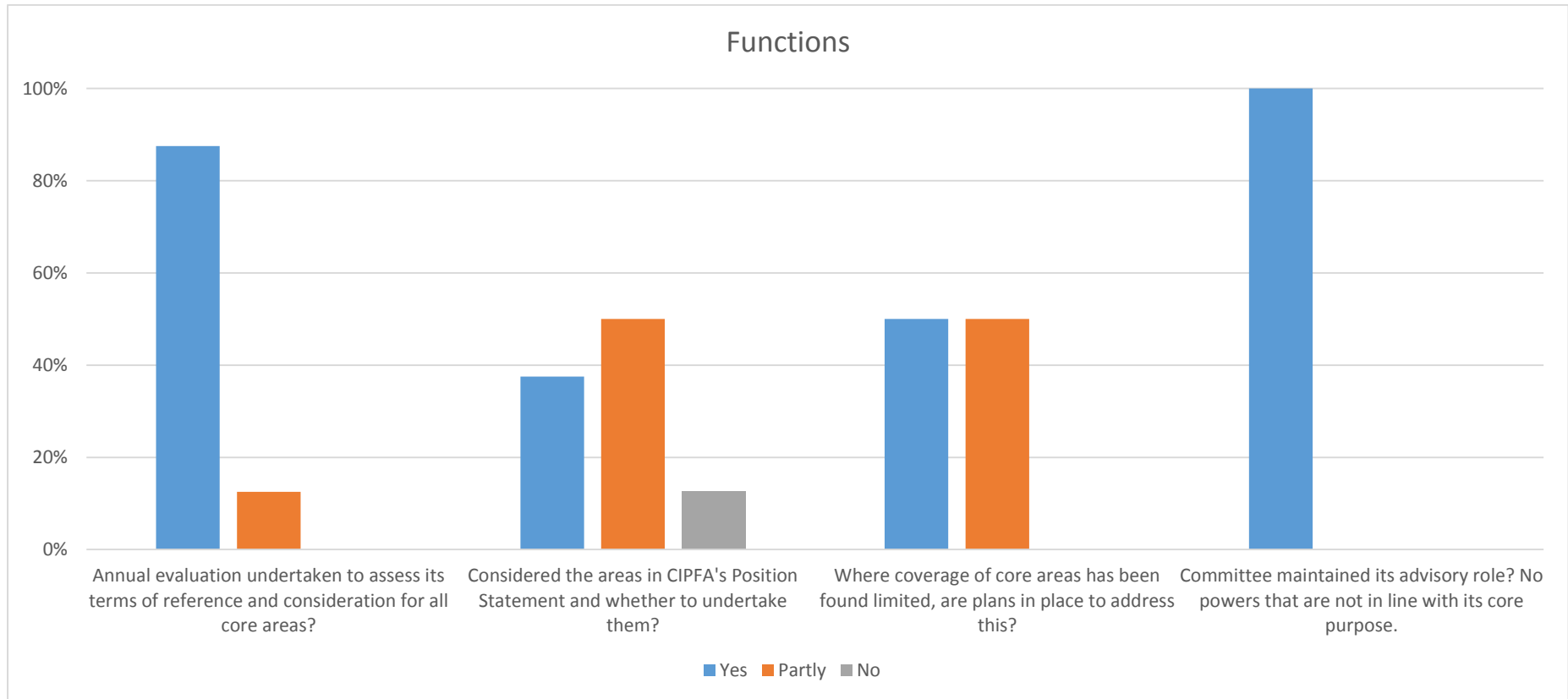
### Section 2: Functions of the committee

2. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?



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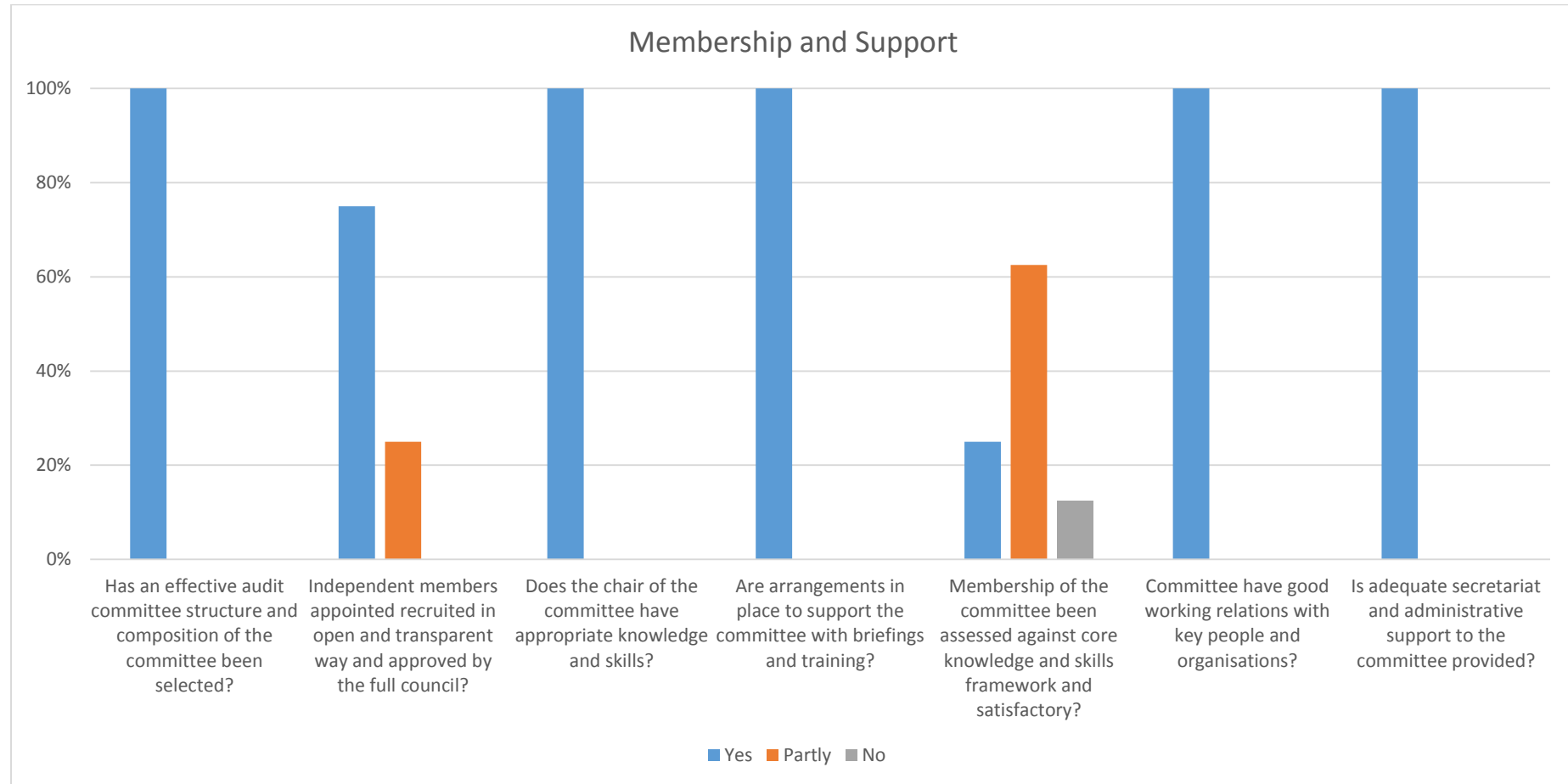
### 3. Do you agree with the following statements?



## Appendix 1

### Section 3: Membership and support

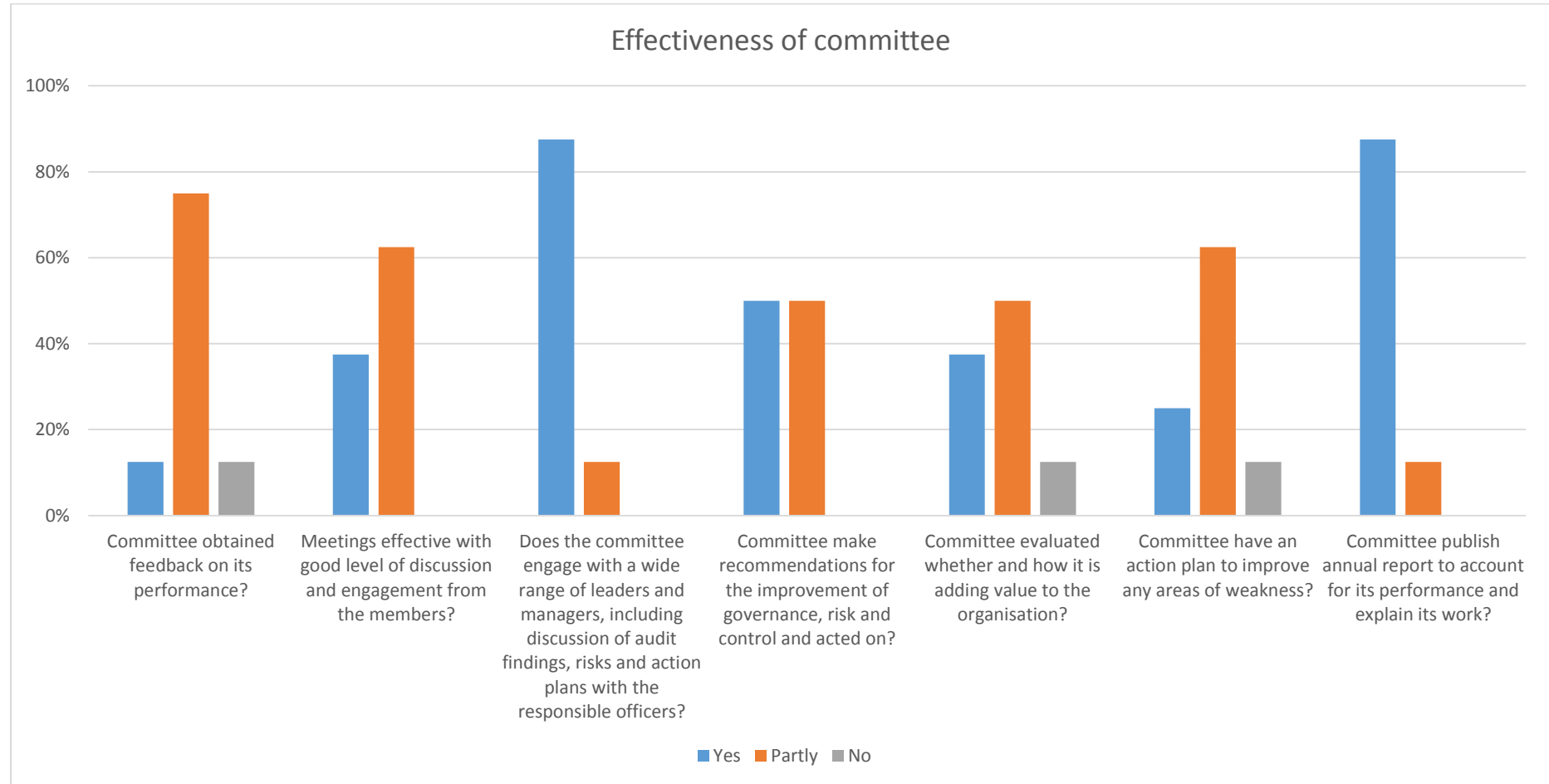
#### 4. Do you agree with the following statements?



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### Section 4: Effectiveness of the committee

#### 5. Do you agree with the following statements?



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### Section 5: Evaluating the effectiveness of the audit committee

#### Assessment Key:

5 - Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

4 - Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.

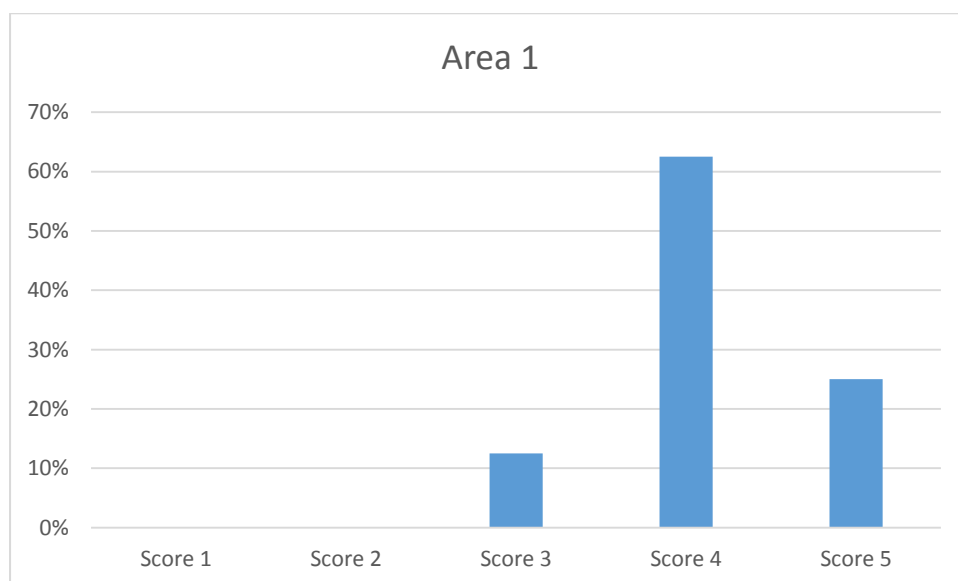
3 - The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps.

2 - There is some evidence that the committee has supported improvements, but the impact of this support is limited.

1 - No evidence can be found that the audit committee has supported improvements in this area.

In this section we asked that you look at each area where audit committee can add value by supporting improvement by undertaking a self-evaluation and giving areas of strength and weakness and then scoring the assessment out of 5 using the key above.

#### Area 1: Promoting the principles of good governance and their application to decision making



#### Examples of Strengths:

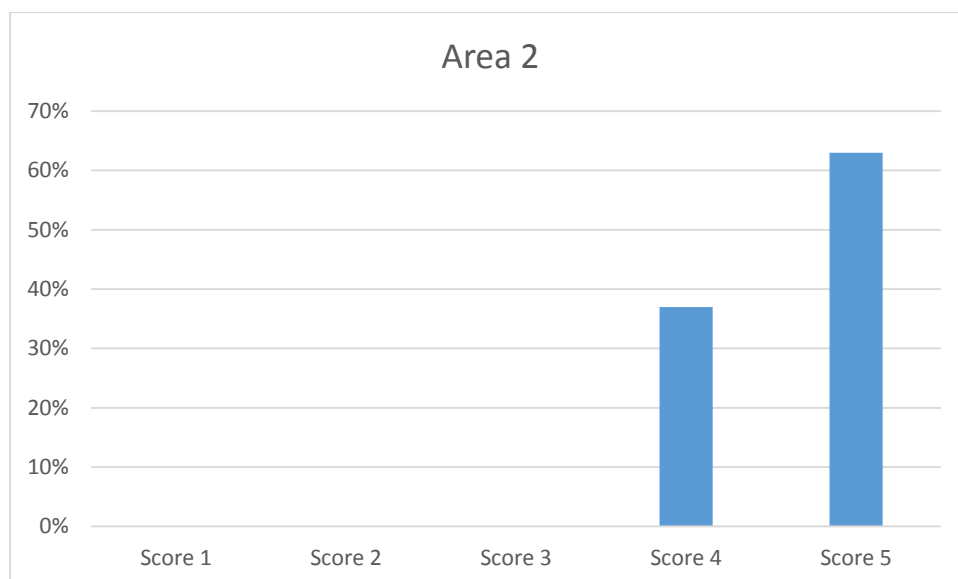
- Under constant review
- Discussion held on new code

#### Examples of weaknesses:

- No partner audit committees
- Not enough done working with key members

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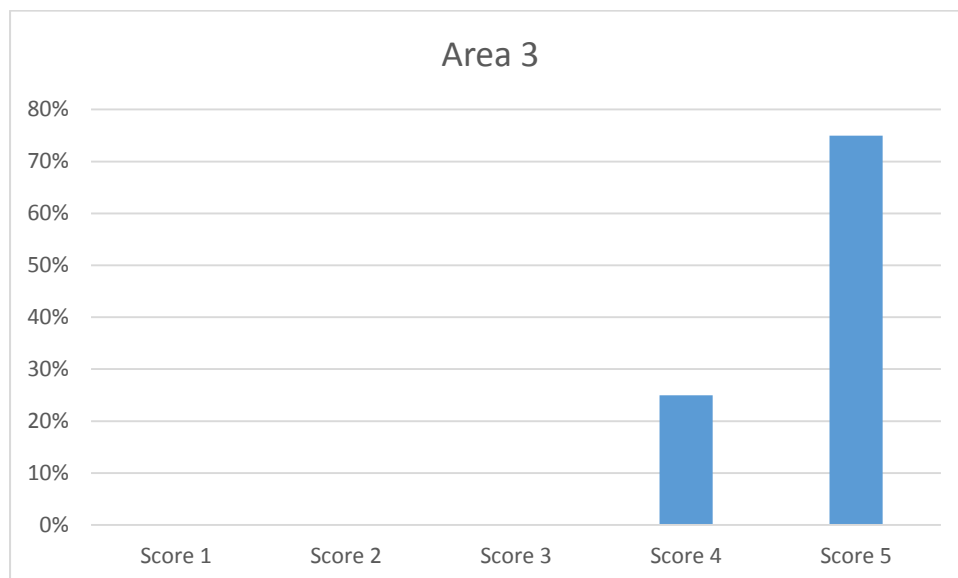
### Area 2: Contributing to the development of an effective control environment



Examples of Strengths:

- Members active in leading and questioning control arrangements

### Area 3: Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks



Examples of Strengths:

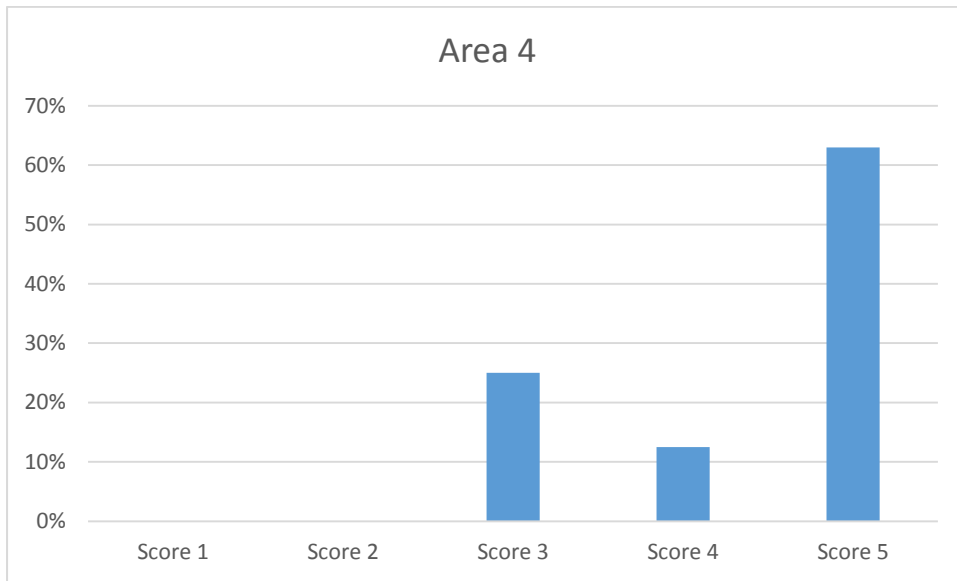
- Members active in leading and questioning control arrangements

Examples of weaknesses:

- Do not hold risk owners to account

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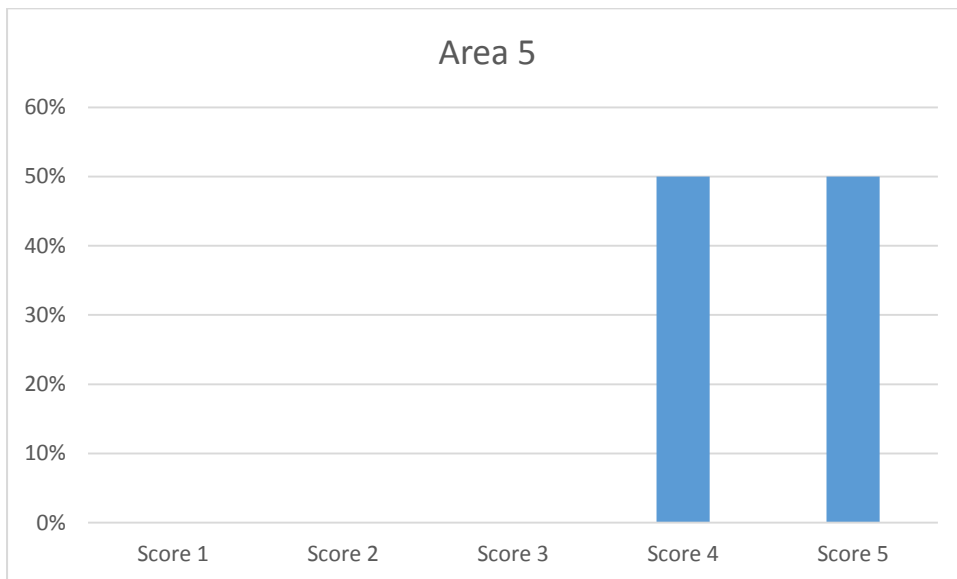
### Area 4: Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively



Examples of weaknesses:

- Receive rather than initiate

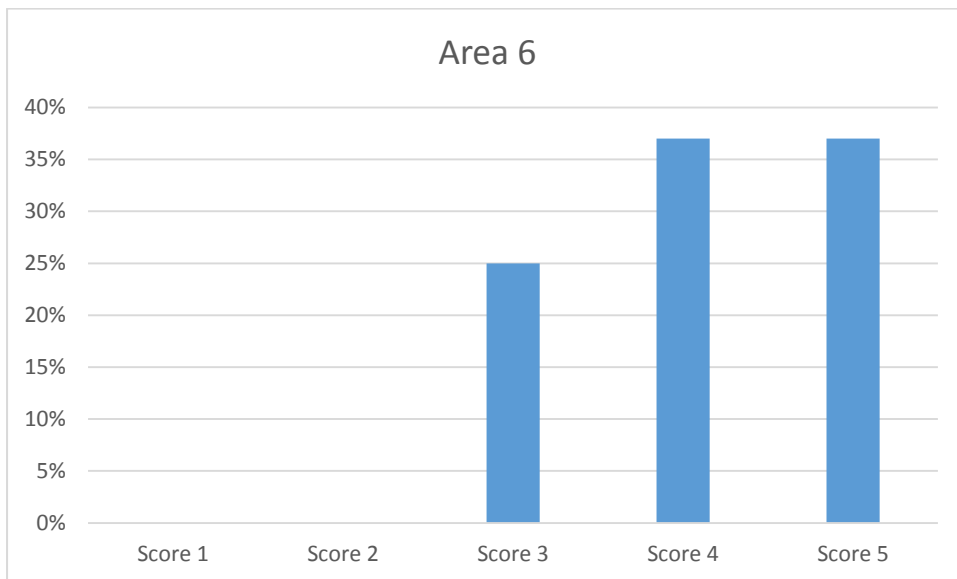
### Area 5: Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence





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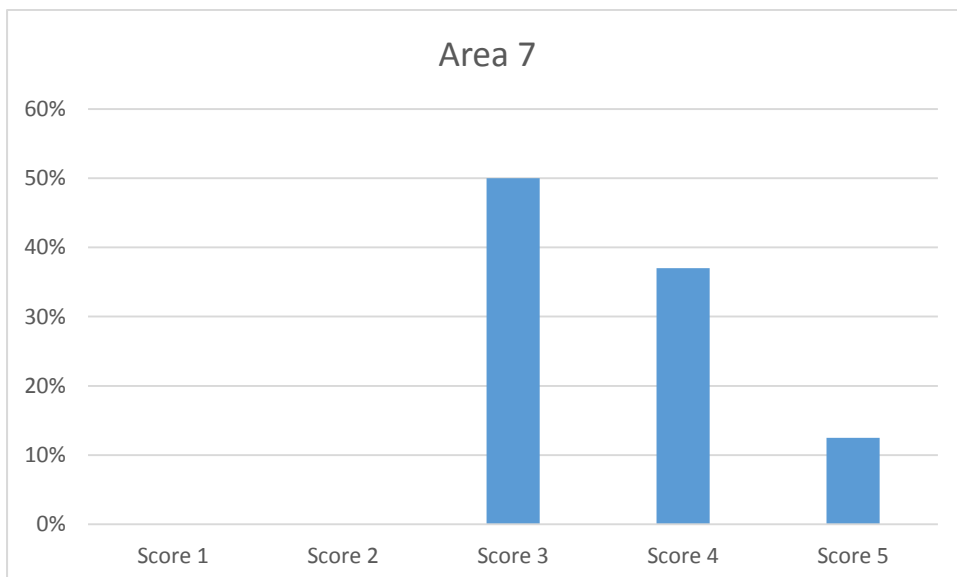
### Area 6: Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements



Examples of weaknesses:

- No to all areas
- Not enough drilling down on major projects

### Area 7: Supporting the development of robust arrangements for ensuring value for money



Examples of Strengths:

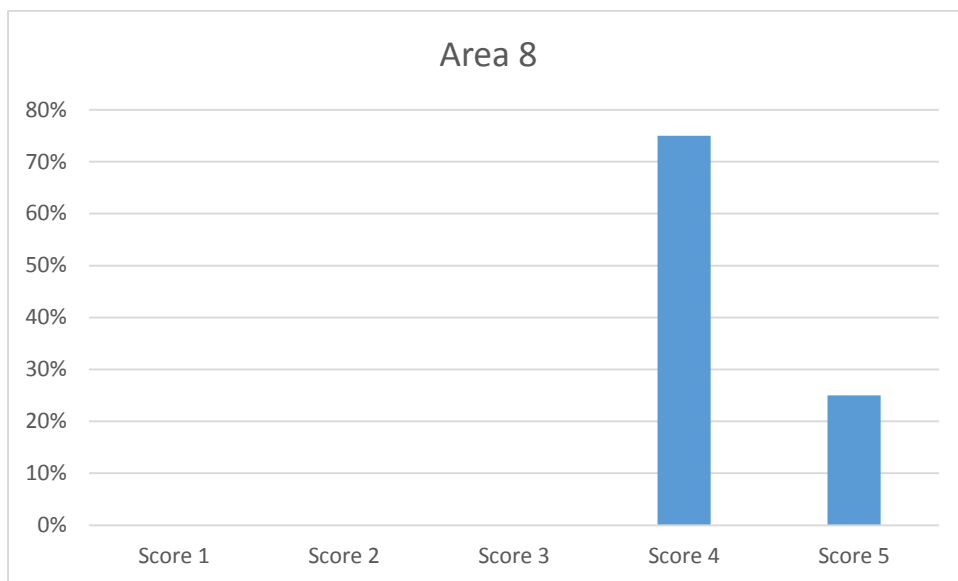
- Only partly

Examples of weaknesses:

- Weak – doesn't feature enough in discussion

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### Area 8: Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks



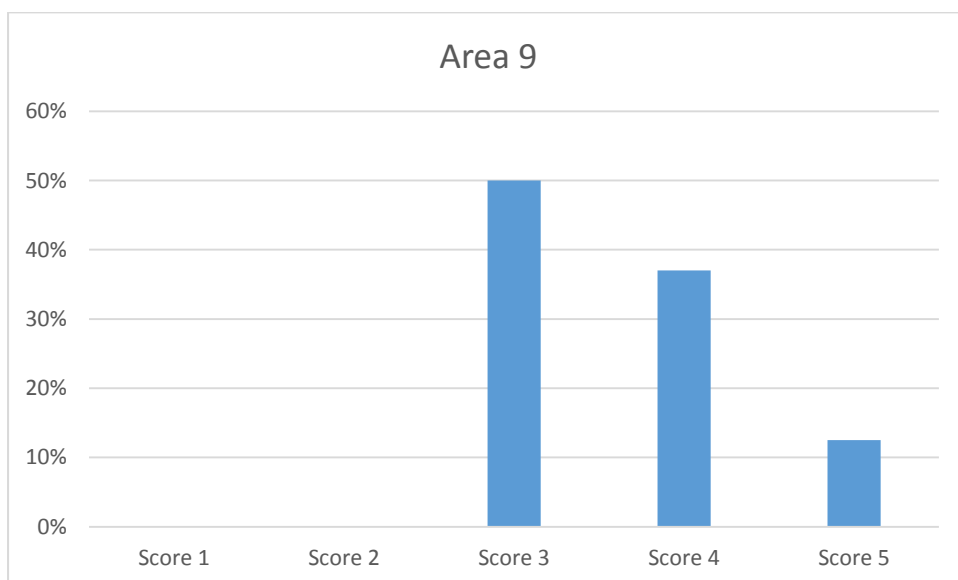
Examples of Strengths:

- Only partly for ethical governance

Examples of weaknesses:

- Less prominent for ethical governance

### Area 9: Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability



Examples of weaknesses:

- Weak or poor practice for improving discharge of responsibility
- Not enough done