

Committee:	Performance Select Committee	Agenda Item
Date:	14 May 2009	9
Title:	Performance Select Committee Self-Assessment 2008-09	
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Summary

- 1 The Performance Select Committee fulfils the Audit Committee functions for the Council. To ensure it is meeting its responsibilities against the guidelines provided by Chartered Institute of Public Finance and Accountancy (CIPFA) a self-assessment of its work 2008-09 has been undertaken. This self-assessment will be included as evidence in support of the Annual Governance Statement 2008-09.

Recommendations

- 2 The Committee approve the outcome of Performance Select Committee Self-Assessment 2008-09

Background Papers

- 3 CIPFA publications –
 - Audit Committees Practical Guidance for Local Authorities
 - A Toolkit for Local Authority Audit Committees

4 Impact

Communication/Consultation	Electronic copies of the self-assessment checklist will be circulated to Members
Community Safety	none
Equalities	none
Finance	none
Human Rights	none
Legal implications	none
Sustainability	none

Ward-specific impacts	none
Workforce/Workplace	none

Situation

- 5 Using the self assessment checklist from “CIPFA – A Toolkit for Local Authority Audit Committees”, the Performance Select Committee Chairman and the Audit Manager have carried out a self-assessment of the performance of this committee in fulfilling its Audit Committee functions.

There were 66 questions contain in the CiPFA self-assessment of which 51 were priority 1 and 15 were priority 2. Of the 66 questions, responses were assessed as follows:

Priority 1	yes	no	n/a	comment on negative response
	48	2	1	<p><i>(1) Do the terms of reference set out the frequency of meetings?</i></p> <p>Frequency of meetings are set out in the Council's Constitution rather than in the Terms of Reference for the committee</p> <p><i>(2) Has the audit committee (with delegated responsibility) or the full council adopted “Managing the Risk of Fraud – Actions to Counter Fraud and Corruption?”</i></p> <p>Neither this Committee nor the full council have adopted CIPFA’s “Managing the Risk of Fraud – Actions to Counter Fraud and Corruption” and at present there are no plans for officers to propose it be adopted by Full Council.</p> <p><i>(3) Does the audit committee ensure that the “Actions to Counter Fraud and Corruption” are being implemented?</i></p> <p>The “n/a” response relates to the follow up question relating to the audit committee ensure implementation of the “Actions to Counter Fraud and Corruption”</p>

Priority 2	yes	no	n/a	comment on negative response
	12	3	0	<p><i>(1) Does the audit committee make a formal annual report on its work and performance during the year to full council?</i></p> <p>The Committee does not make a formal annual report on its work and performance during the year to Full Council</p> <p><i>(2) Are inputs for Any Other Business formally requested in advance from committee members, relevant officers, internal and external audit?</i></p> <p>Inputs for Any Other Business are not formally requested in advance Any other business does not and should not appear on any council or committee agenda. Only agenda items can be discussed or other items which the chairman agrees to take as an item of urgent business. This is usually notified to the Chairman in advance of the meeting and the reason for the urgency and must be minuted.</p> <p><i>(3) Does the audit committee issue guidelines and/or a proforma concerning the format and content of the papers to be presented?</i></p> <p>The Committee does not issue guidelines and/or proforma concerning the format and content of papers to be presented as officers use the Committee Report proforma for all reports to all of the council's committees</p>

Conclusion

- 6 Overall, the committee has achieved a 91% positive response for the self-assessment and the five negative responses are areas that are not felt to have a critical impact on the Committee's performance.

From this it can be concluded that in 2008-09 the Performance Select Committee has effectively fulfilled its Audit Committee functions in accordance with CIPFA guidelines for an Audit Committee.

Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
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Performance Select Committee Self-Assessment 2008-09

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<p>The Performance Select Committee fails to fulfil its function as the Council's Audit Committee</p>	<p>1 = Little or no Likelihood Annual self-assessment to be carried out as part of the evidence required for the Annual Governance Statement</p>	<p>2 = Some impact – action may be necessary Adverse Audit Commission Report</p>	<p>The annual self-assessment The Annual governance Statement is reviewed by the Audit Commission and by the Performance Select Committee</p>
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