

DATA LABEL: PUBLIC



AUDIT COMMITTEE

AUDIT COMMITTEE SELF ASSESSMENT FEEDBACK

REPORT BY AUDIT, RISK AND COUNTER FRAUD MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of the results of the recent self assessment undertaken by its members.

B. RECOMMENDATION

It is recommended that the Audit Committee:

1. reviews the results of the self-assessment undertaken by its members;
2. considers any areas of concern and recommends appropriate actions to address them.

C. SUMMARY OF IMPLICATIONS

I Council Values	Being honest, open and accountable; making best use of our resources.
II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)	The Audit Committee self-assessment is undertaken in accordance with best practice as recommended by the external auditors EY in their 2016/17 annual report.
III Implications for Scheme of Delegations to Officers	None.
IV Impact on performance and performance Indicators	Weaknesses in the council's scrutiny arrangements may have an adverse impact on performance.
V Relevance to Single Outcome Agreement	None.
VI Resources - (Financial, Staffing and Property)	None.
VII Consideration at PDSP	None.
VIII Other consultations	None.

D. TERMS OF REPORT

In their report on their 2016/17 audit the external auditors, EY, recommended that in line with best practice the Audit Committee undertakes an annual self-assessment of its effectiveness.

At its meeting on 20 January 2023 the Audit Committee approved the 2022/23 self-assessment survey for circulation to its members. The survey has been circulated and four responses have been received. A summary of the responses is set out in the attached appendix.

The vast majority of the responses are in the “strongly agree” or “agree” category. There are no responses in the “strongly disagree” category and two response in the “disagree” category as follows (number of such responses in brackets):

- meeting papers are distributed appropriately (timeliness and format) to enable proper preparation (1);
- interaction with the Governance and Risk Committee is defined and understood, with no gaps or duplication (1).

The following statements were answered as “neither agree nor disagree” (number of such responses in brackets):

- committee is regarded by other members as a positive influence (1);
- there is adequate communication with officers and other committees (1);
- meetings are sufficiently frequent and at appropriate times of the year (1);
- committee maintains a work plan balancing forward planning with flexibility for reactive work (1);
- committee members understand their role (1);
- chair promotes and encourages effective and efficient meetings including input from officers and members (1).

Council Standing Orders for the Regulation of Meetings require the notice of meeting, accompanied by reports, motions and other documents relating to the meeting, to be sent to members at least four clear days before the meeting. In relation to the Committee’s January meeting, the papers were published on-line on the evening of 13 January, six clear days before the meeting.

In relation to training, following the council election in May 2022, an elected member Audit Committee induction session was held on 6 June 2022. There were six attendees, not all of whom were Audit Committee members. A further training session for the Audit Committee’s lay member was held on 22 February this year. Council officers will be happy to assist members with their training requirements, either via formal training sessions or more informal one to one sessions.

E. CONCLUSION

Considering the feedback from the self-assessment will assist in developing the committee’s effectiveness.

F. BACKGROUND REFERENCES

Report to the Audit Committee 18 December 2017: Report to Members and the Controller of Audit on the 2016/17 Audit.

Report to the Audit Committee 20 January 2023: Committee Self-Assessment.

Appendices/Attachments: Audit Committee Self-Assessment Survey Results

Contact Person: Kenneth Ribbons – Kenneth.ribbons@westlothian.gov.uk Tel No. 01506 281573

Kenneth Ribbons
Audit, Risk and Counter Fraud Manager

Date of meeting: 24 March 2023

AUDIT COMMITTEE SELF ASSESSMENT SURVEY - FEBRUARY 2023

SURVEY RESULTS

2. A. PURPOSE AND STATUS

1. Committee's role and powers are set out in Standing Orders.

Number of participants: 4

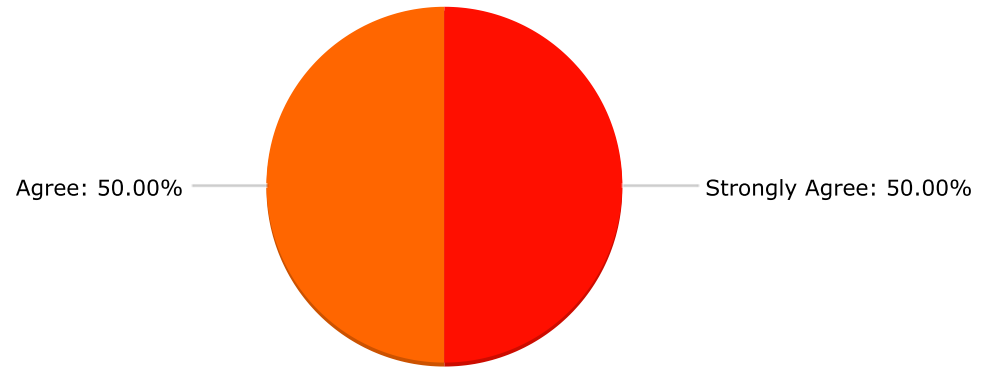
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



3. Please note any comments below:

Number of participants: 0

4. 2. Committee's role and powers are clear and understood.

Number of participants: 4

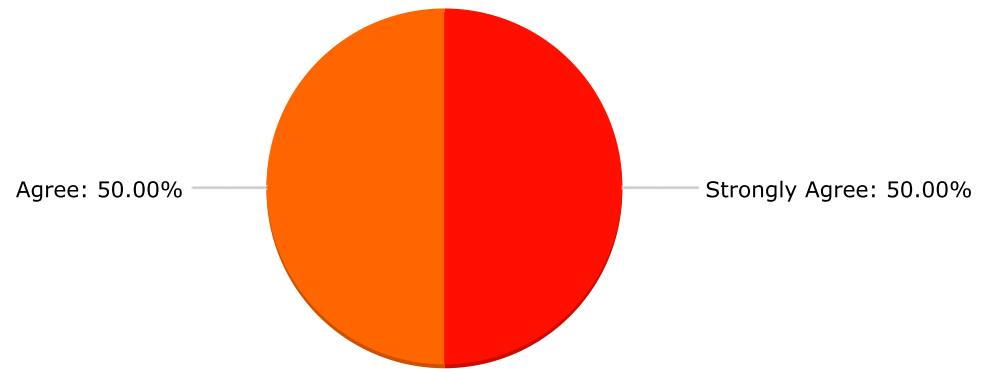
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree or Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



5. Please note any comments below:

Number of participants: 0

6. 3. Committee is regarded by other members as a positive influence.

Number of participants: 4

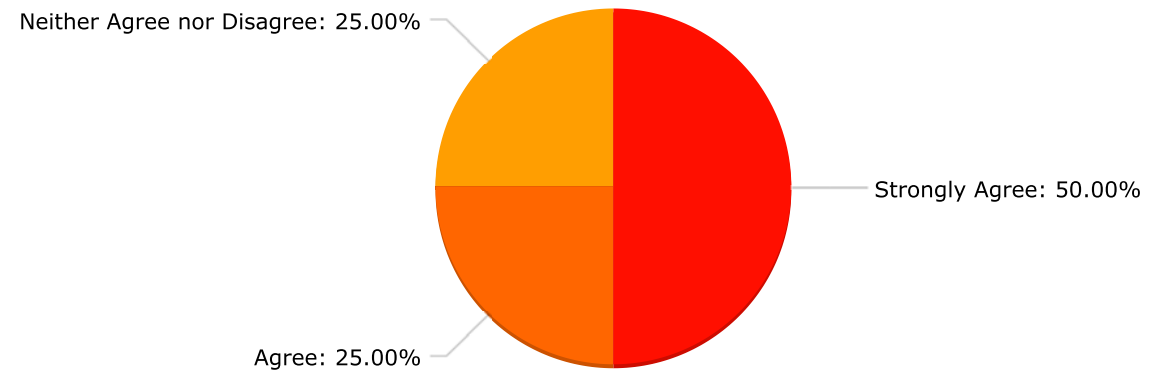
2 (50.0%): Strongly Agree

1 (25.0%): Agree

1 (25.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



7. Please note any comments below:

Number of participants: 1

- I haven't had any interactions with other members on this subject so cannot comment

8. 4. Committee's recommendations are respectful and acted upon.

Number of participants: 4

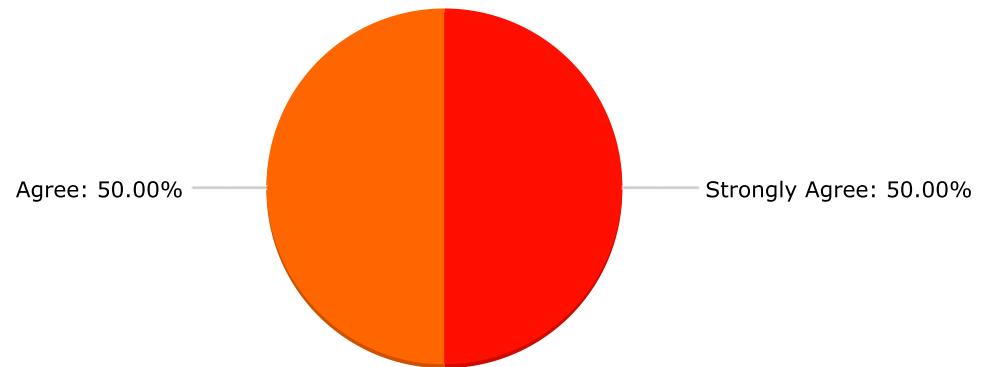
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



9. Please note any comments below:

Number of participants: 1

- I have limited experience on the committee but in my short time as a member this appears to be the case

10. 5. There is adequate communication with officers and other committees.

Number of participants: 4

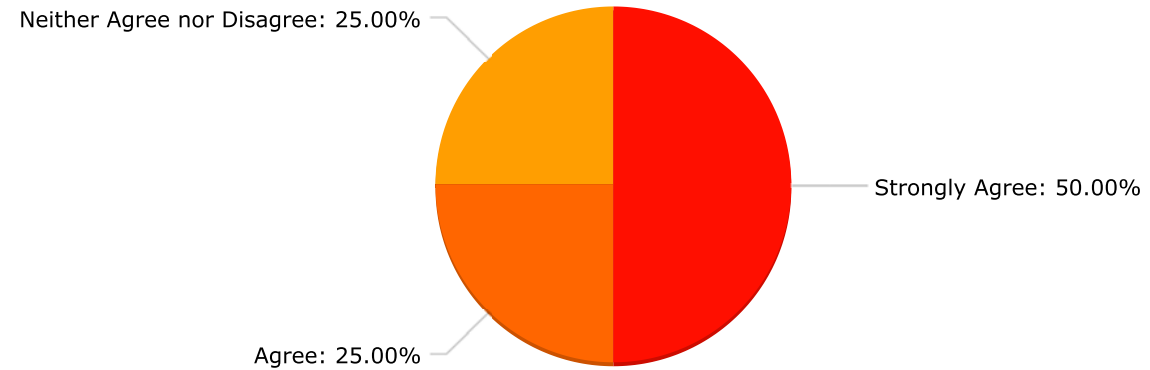
2 (50.0%): Strongly Agree

1 (25.0%): Agree

1 (25.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



11. Please note any comments below:

Number of participants: 1

- Having only joined the committee in May 2022 I don't have enough experience to comment on this

12. B. ADMINISTRATIVE ARRANGEMENTS AND SUPPORT

1. Committee is of an appropriate size and composition.

Number of participants: 4

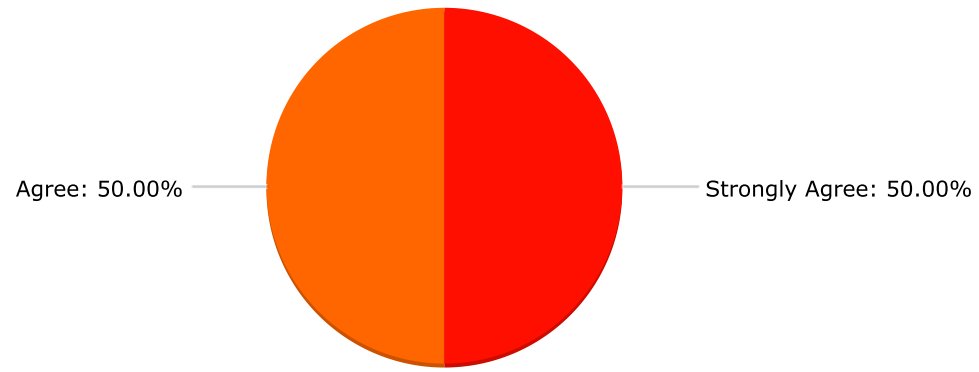
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



13. Please note any comments below:

Number of participants: 0

14. 2. Committee is provided with adequate officer support (professional and administrative).

Number of participants: 4

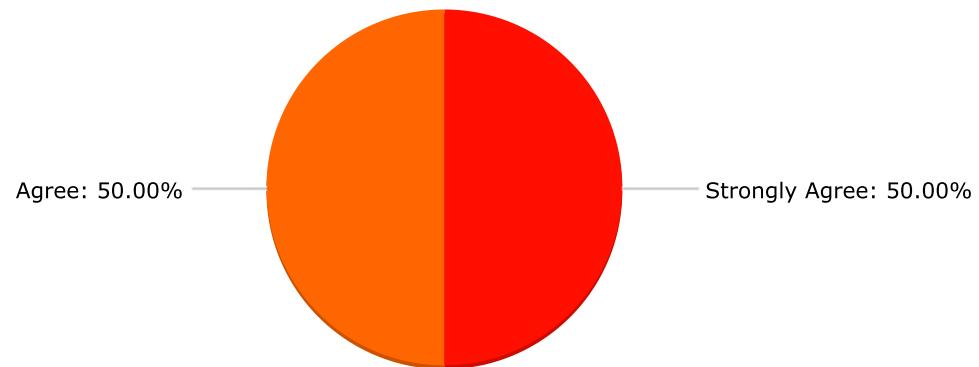
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



15. Please note any comments below:

Number of participants: 1

- Members are provided with timely, clear and helpful information to ensure members are able to engage meaningfully.

16. 3. Meetings are sufficiently frequent and at appropriate times of the year.

Number of participants: 4

2 (50.0%): Strongly Agree

1 (25.0%): Agree

1 (25.0%): Neither Agree nor Disagree

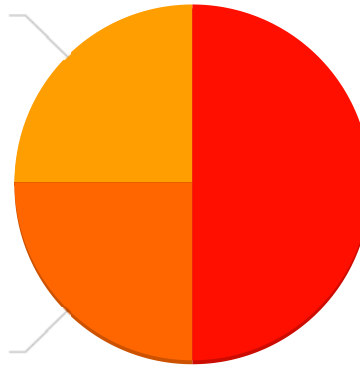
- (0.0%): Disagree

- (0.0%): Strongly Disagree

Neither Agree nor Disagree: 25.00%

Agree: 25.00%

Strongly Agree: 50.00%



17. Please note any comments below:

Number of participants: 1

- As a relatively new member I don't have a view on this as yet

18. 4. Committee maintains a work plan balancing forward planning with flexibility for reactive work.

Number of participants: 4

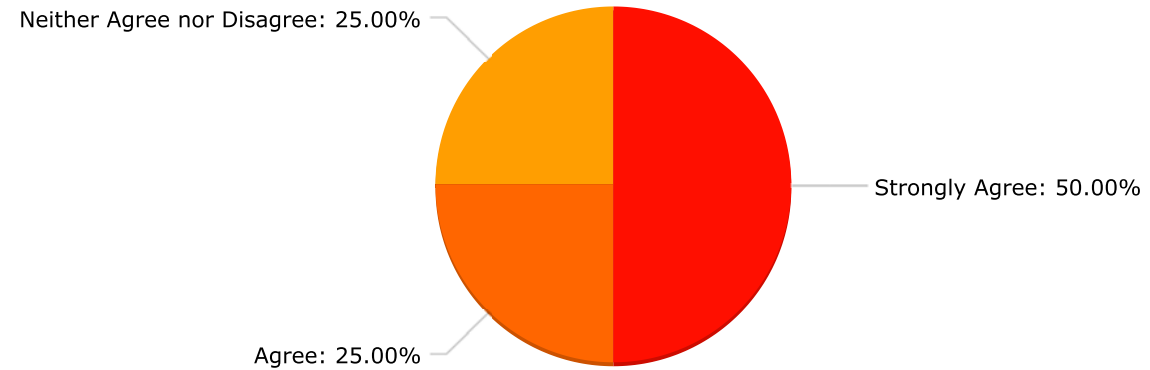
2 (50.0%): Strongly Agree

1 (25.0%): Agree

1 (25.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



19. Please note any comments below:

Number of participants: 2

- The work plan is robust and realistic.

- As a relatively new member I don't have a view on this as yet

20. 5. Meeting papers are distributed appropriately (timeliness and format) to enable proper preparation.

Number of participants: 4

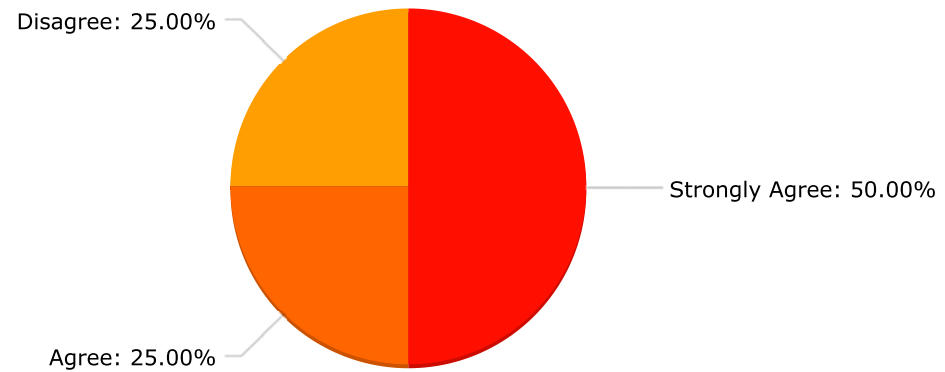
2 (50.0%): Strongly Agree

1 (25.0%): Agree

- (0.0%): Neither Agree nor Disagree

1 (25.0%): Disagree

- (0.0%): Strongly Disagree



21. Please note any comments below:

Number of participants: 1

- I would like papers (for all committees) to be available at least a week before they currently are

22. 6. Reports and minutes provide relevant, appropriate and sufficient information.

Number of participants: 4

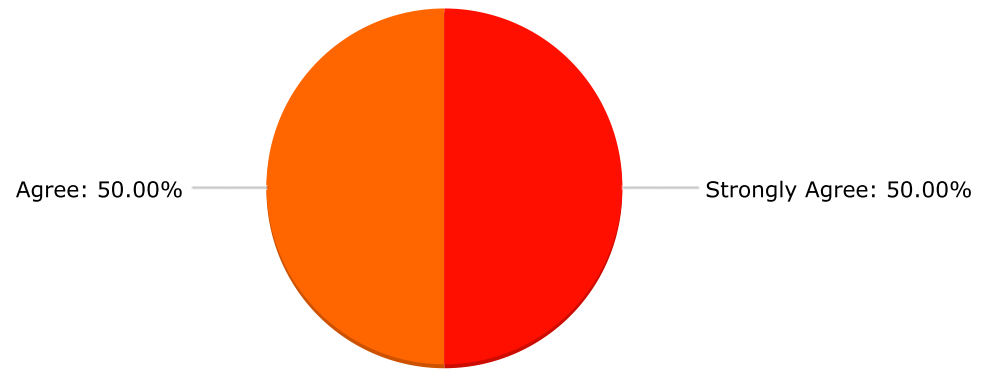
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



23. Please note any comments below:

Number of participants: 0

24. 7. Start times and time allowed for meetings provide sufficient time for business to be done.

Number of participants: 3

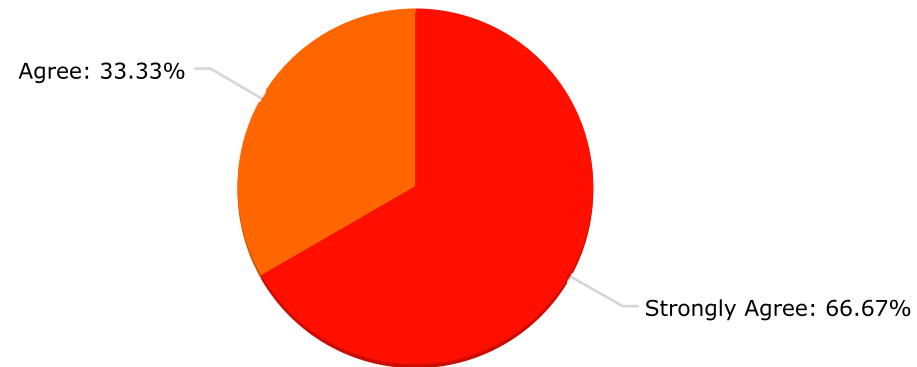
2 (66.7%): Strongly Agree

1 (33.3%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



25. Please note any comments below:

Number of participants: 2

- They have been moved to a Friday afternoon which is not always suitable. This was without consultation beforehand.
- I would largely agree however the chair changing the meeting date caused inconvenience only for the chair not to turn up to chair at the re-arranged date, far from ideal.

26. 8. Public access to reports and meetings is maximised and excluded only where legally justified.

Number of participants: 4

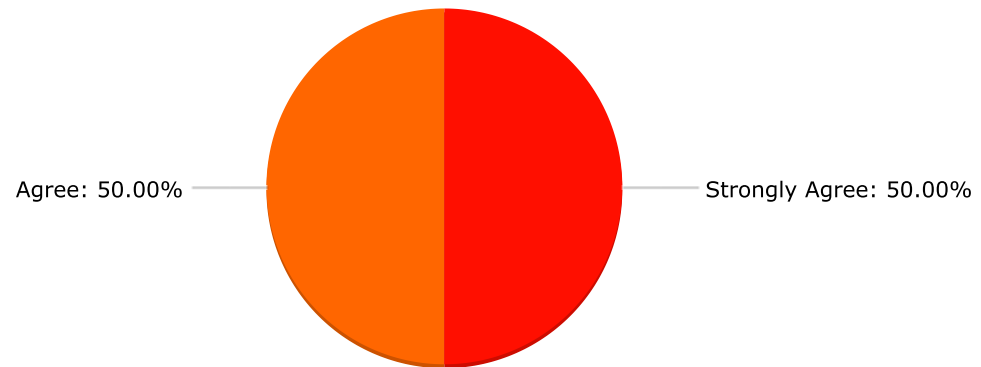
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



27. Please note any comments below:

Number of participants: 0

28. 9. Committee is able to secure the attendance and assistance of appropriate senior officers.

Number of participants: 4

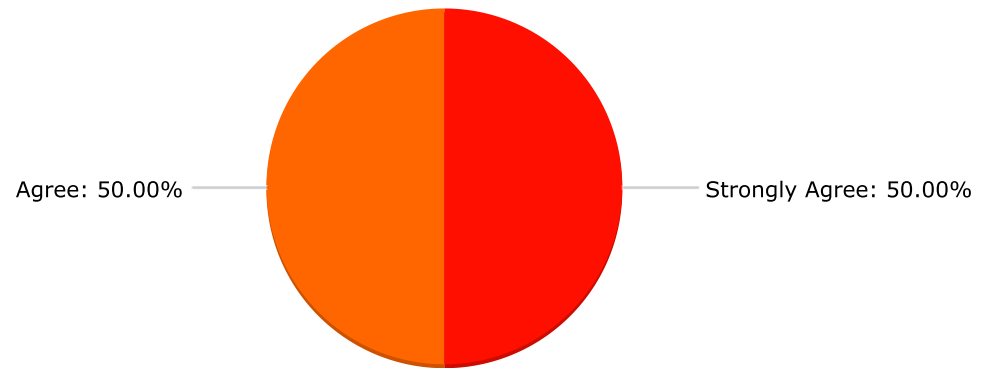
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



29. Please note any comments below:

Number of participants: 1

- From my experience to date I would agree with this

30. 10. Hybrid meeting arrangement are working satisfactorily.

Number of participants: 4

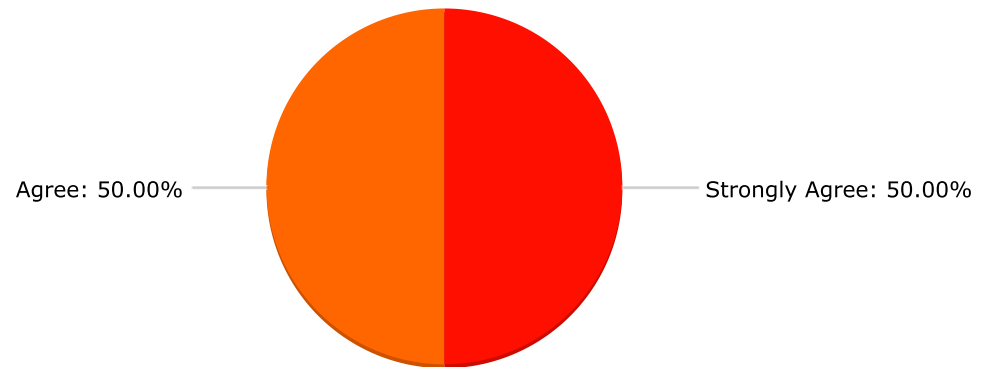
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



31. Please note any comments below:

Number of participants: 0

32. C. MEMBERS

1. Committee members understand their role.

Number of participants: 4

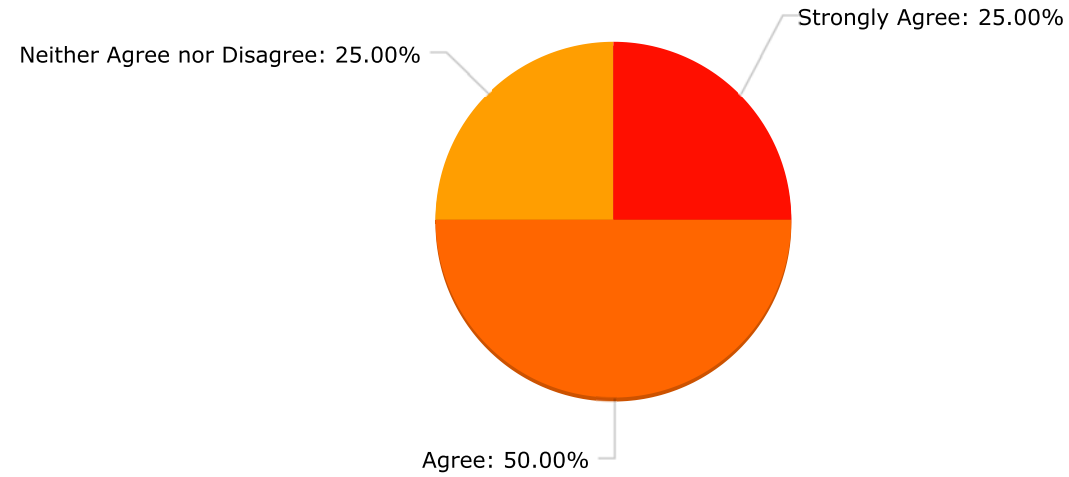
1 (25.0%): Strongly Agree

2 (50.0%): Agree

1 (25.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



33. Please note any comments below:

Number of participants: 0

34. 2. Committee has an appropriate mix of knowledge, expertise, experience and skills.

Number of participants: 4

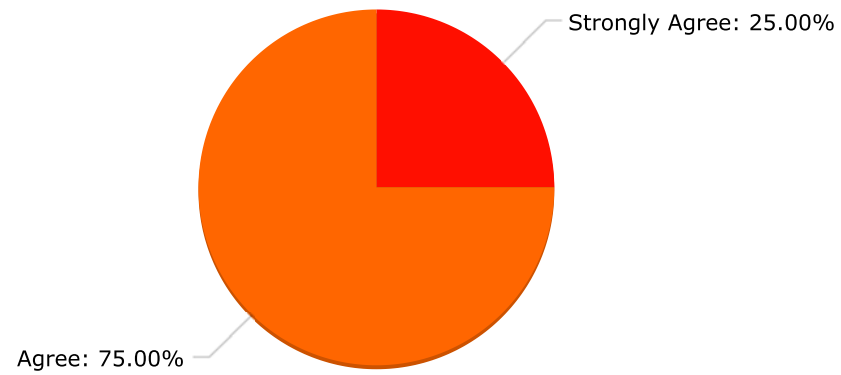
1 (25.0%): Strongly Agree

3 (75.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



35. Please note any comments below:

Number of participants: 0

36. 3. Committee members receive sufficient and appropriate training and briefings.

Number of participants: 4

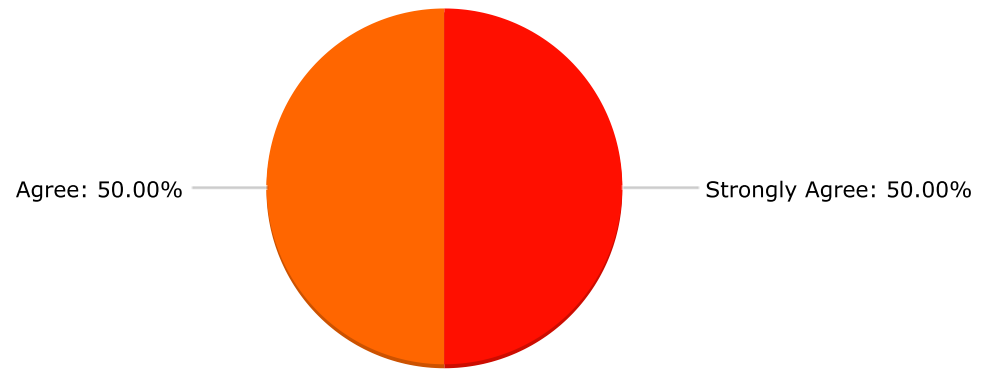
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



37. Please note any comments below:

Number of participants: 1

- Members participate in induction and updating sessions.

38. 4. Committe members undertake personal development relevant to their role and responsibilities.

Number of participants: 4

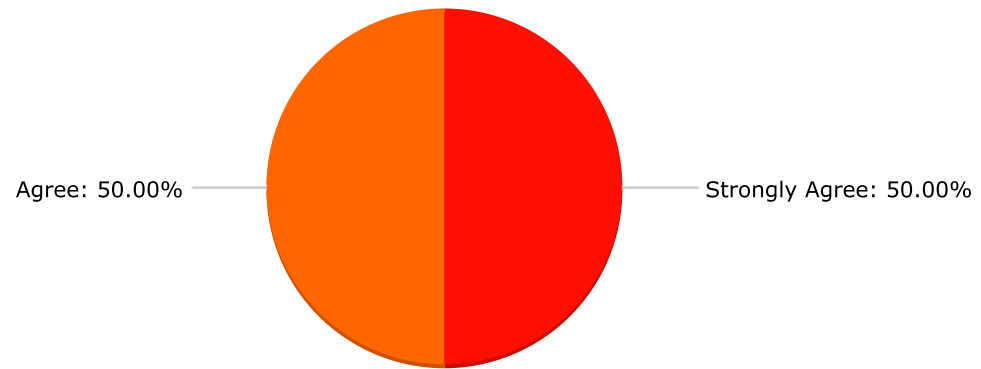
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



39. Please note any comments below:

Number of participants: 0

40. 5. Chair promotes and encourages effective and efficient meetings including input from officers and members.

Number of participants: 4

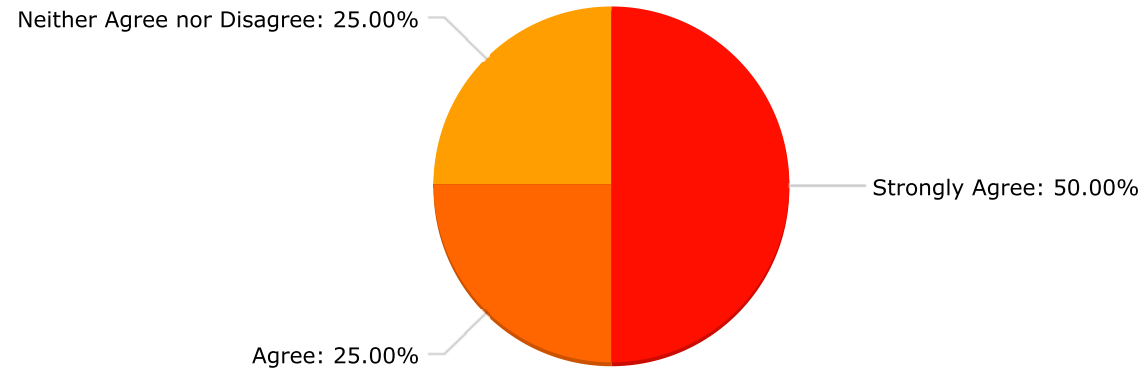
2 (50.0%): Strongly Agree

1 (25.0%): Agree

1 (25.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



41. Please note any comments below:

Number of participants: 1

- I don't have enough experience on this committee yet to comment but changing meeting date at short notice and then not turning up to rescheduled date is not helpful.

42. 6. Members prepare, attend meetings and actively contribute.

Number of participants: 4

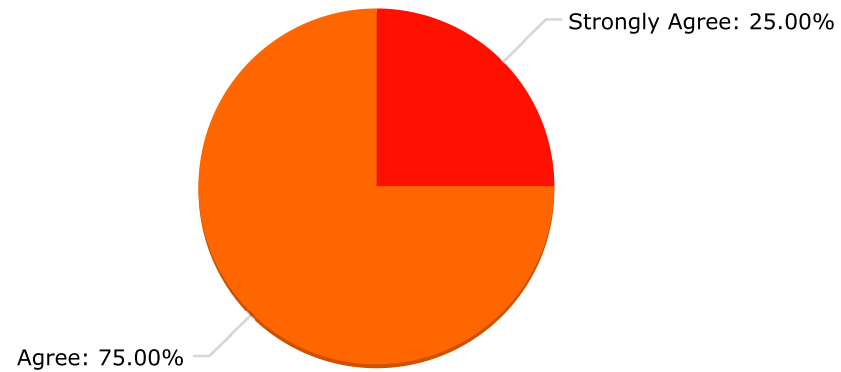
1 (25.0%): Strongly Agree

3 (75.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



43. Please note any comments below:

Number of participants: 0

44. D. EFFECTIVENESS

1. Committee functions in a positive and constructive manner, including interaction amongst members and with officers.

Number of participants: 3

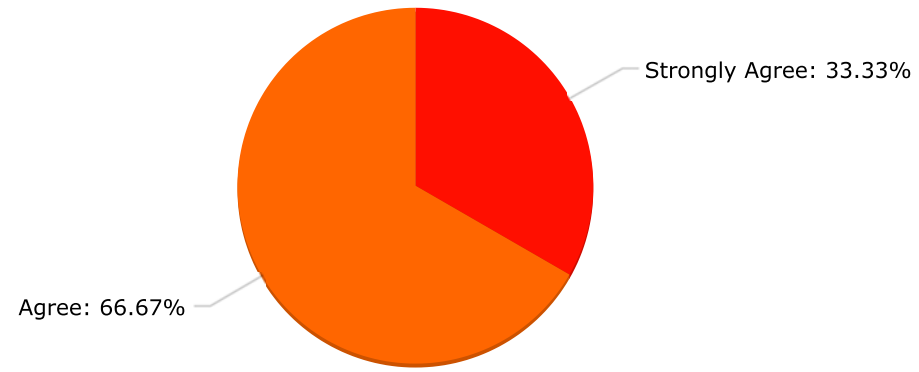
1 (33.3%): Strongly Agree

2 (66.7%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree

**45. Please note any comments below:**

Number of participants: 0

46. 2. Scrutiny is encouraged and accepted as a means to improve.

Number of participants: 4

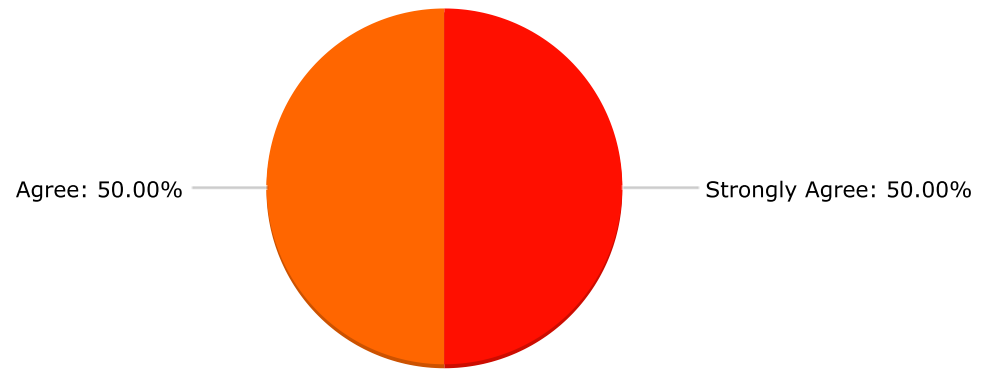
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



47. Please note any comments below:

Number of participants: 1

- A positive, polite and non-confrontational culture promotes healthy participation.

48. 3. Committee provides constructive challenge to officers.

Number of participants: 4

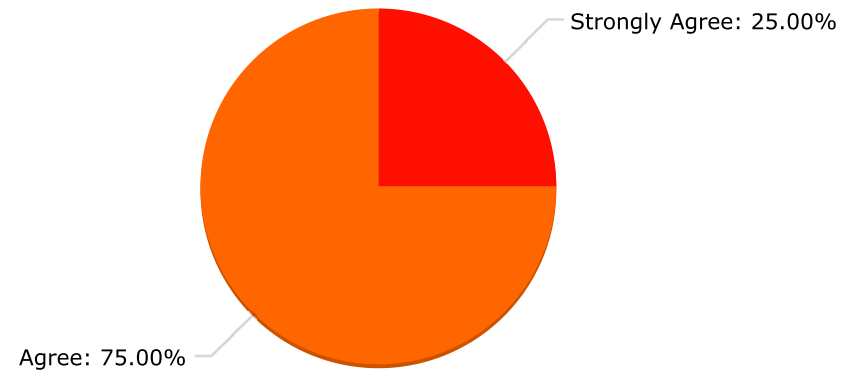
1 (25.0%): Strongly Agree

3 (75.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



49. Please note any comments below:

Number of participants: 0

50. 4. Committee receives adequate responses from officers to questions.

Number of participants: 4

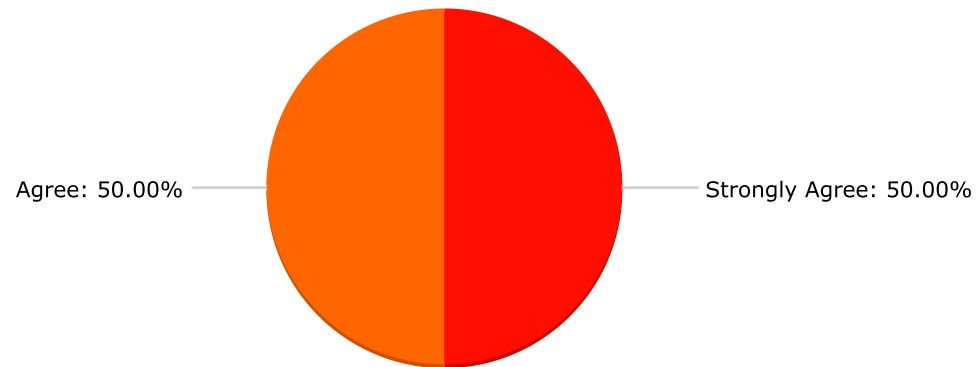
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



51. Please note any comments below:

Number of participants: 1

- Officers provide professional, clear and helpful responses.

52. 5. Committee members feel comfortable asking candid questions and pursuing full answers.

Number of participants: 4

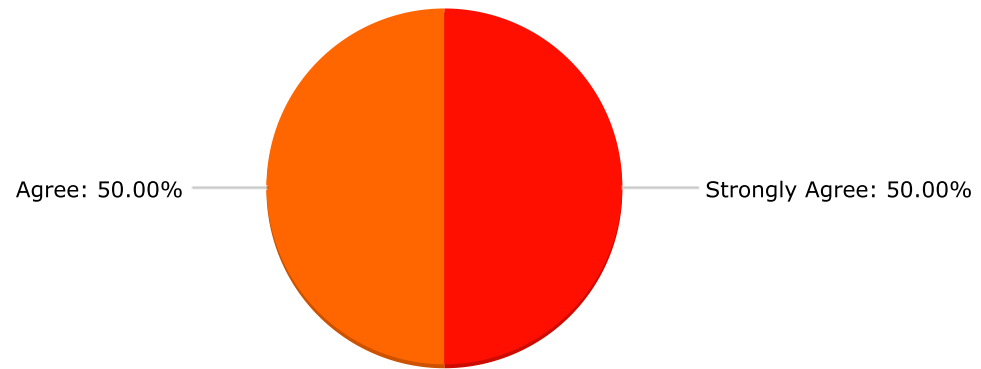
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



53. Please note any comments below:

Number of participants: 1

- Questions and points of clarification are welcomed and valued.

54. 6. Decisions and recommendations are captured to enable them to be recorded accurately.

Number of participants: 4

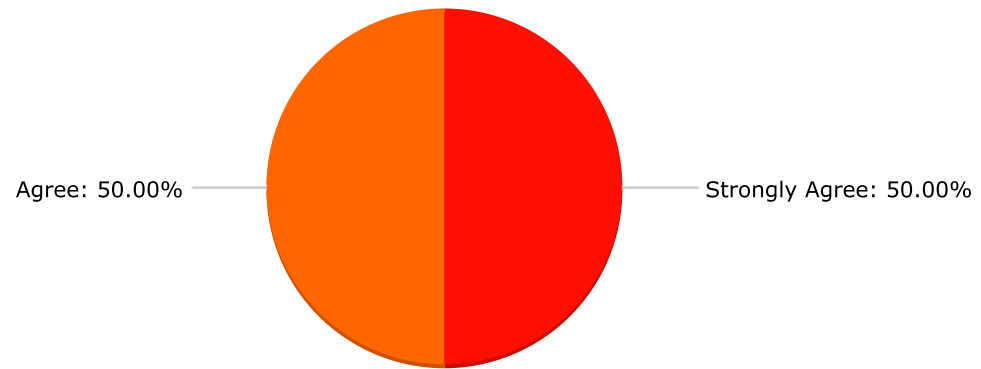
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



55. Please note any comments below:

Number of participants: 0

56. 7. Committee has good working relations with key officers and members.

Number of participants: 4

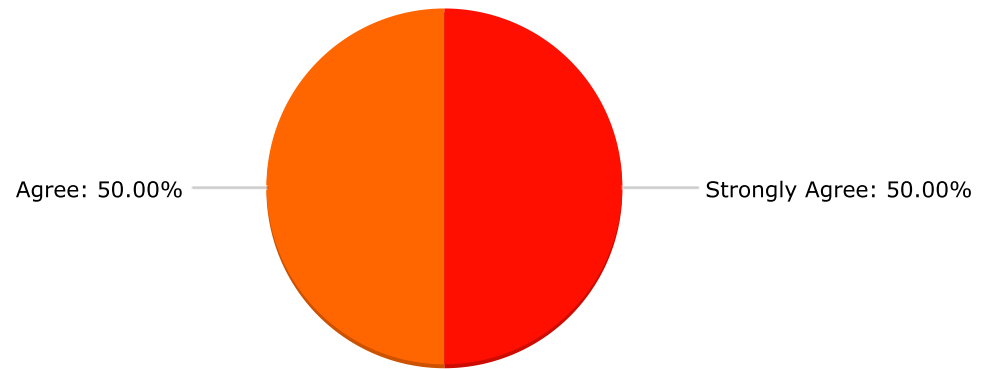
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



57. Please note any comments below:

Number of participants: 1

- In my limited experience on this committee i would agree

58. E. MATTERS SPECIFIC TO AUDIT COMMITTEE REMIT AND ACTIVITIES

1. Interaction with the Governance and Risk Committee is defined and understood, with no gaps or duplication.

Number of participants: 4

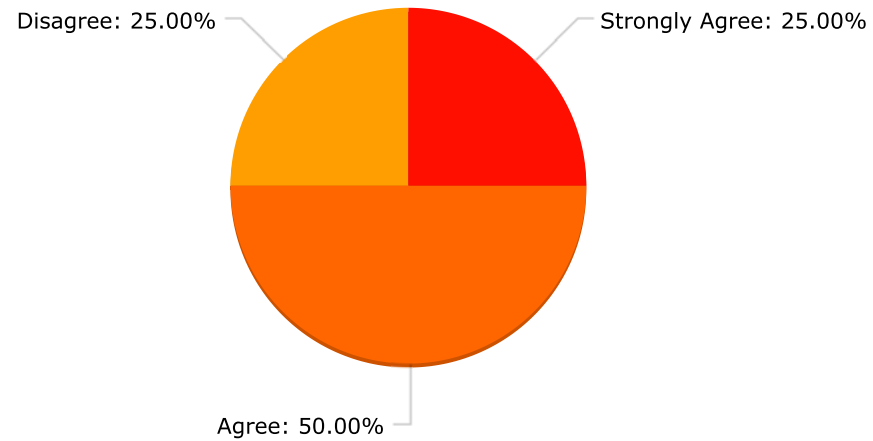
1 (25.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

1 (25.0%): Disagree

- (0.0%): Strongly Disagree



59. Please note any comments below:

Number of participants: 1

- I don't think this has been made clear

60. 2. Committee's role in relation to the council's annual accounts is defined and understood.

Number of participants: 4

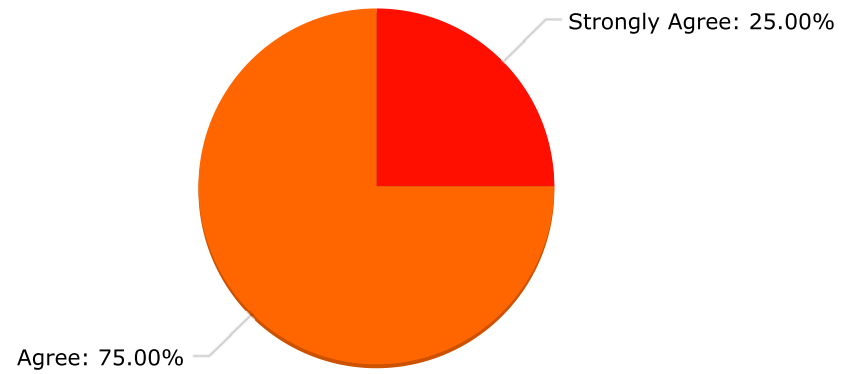
1 (25.0%): Strongly Agree

3 (75.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



61. Please note any comments below:

Number of participants: 0

62. 3. Committee satisfies itself as to the independence of internal audit.

Number of participants: 4

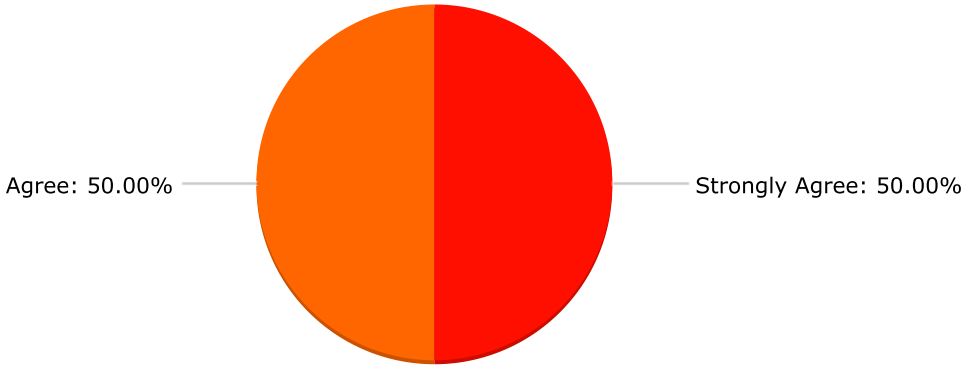
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



63. Please note any comments below:

Number of participants: 0

64. 4. Internal audit reports are easy to understand and provide all required information.

Number of participants: 4

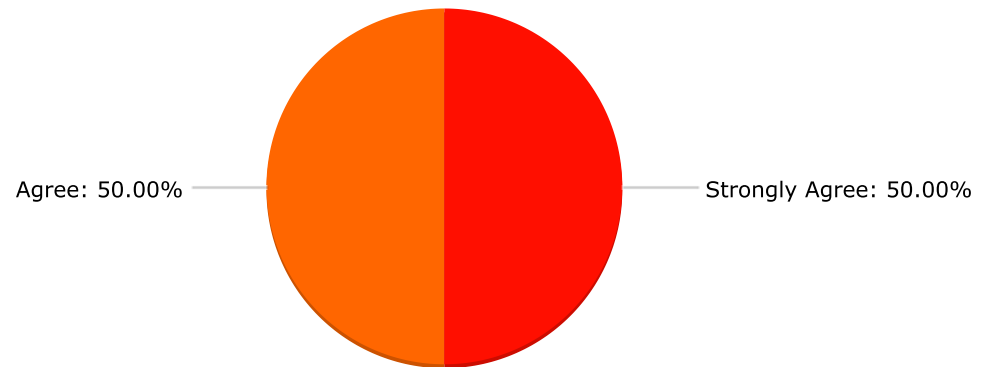
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



65. Please note any comments below:

Number of participants: 0

66. 5. Counter fraud reports are easy to understand and provide all required information.

Number of participants: 4

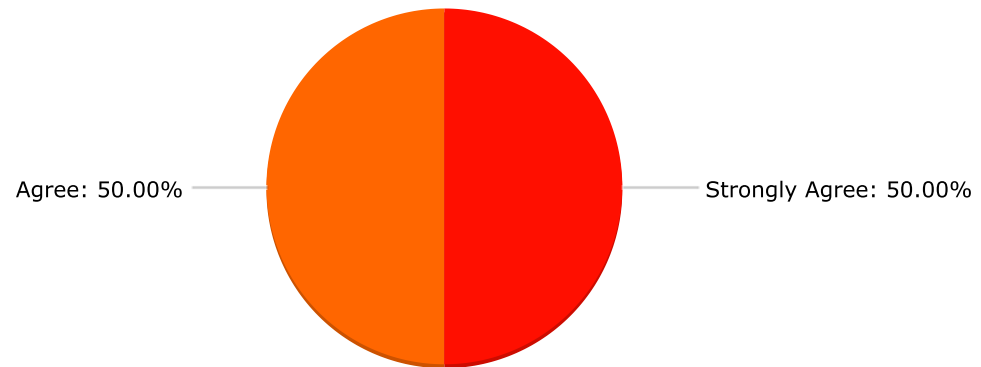
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



67. Please note any comments below:

Number of participants: 0

68. 6. Committee provides effective review and challenge of the council's control arrangements.

Number of participants: 4

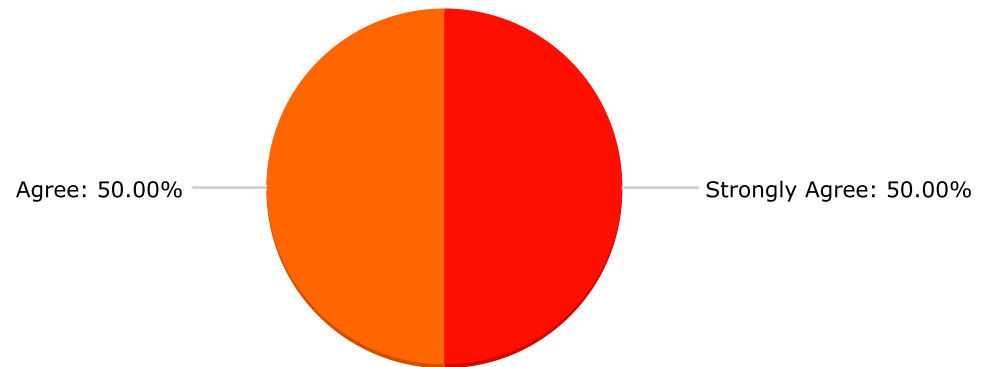
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



69. Please note any comments below:

Number of participants: 0

70. 7. Committee satisfies itself that the internal audit function is professional and objective.

Number of participants: 4

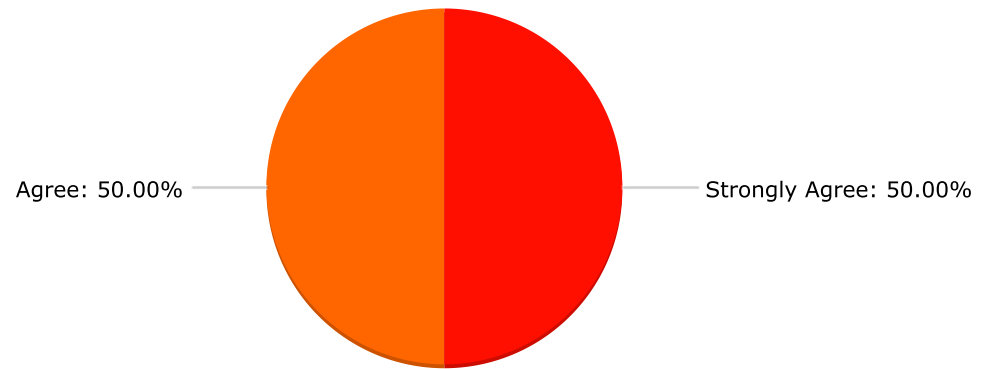
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



71. Please note any comments below:

Number of participants: 0

72. 8. Committee satisfies itself as to the effectiveness of the counter fraud function.

Number of participants: 4

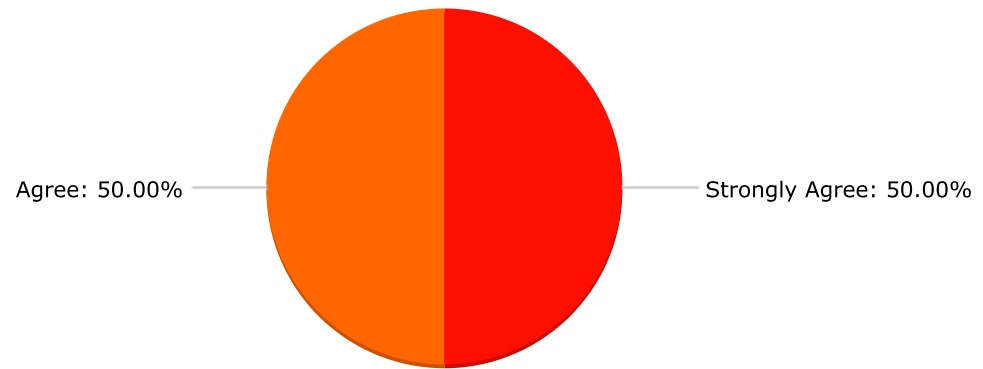
2 (50.0%): Strongly Agree

2 (50.0%): Agree

- (0.0%): Neither Agree nor Disagree

- (0.0%): Disagree

- (0.0%): Strongly Disagree



73. Please note any comments below:

Number of participants: 0