

Supplementary Papers

Audit and Governance Committee

held in the Abbey House, Abingdon
on Wednesday, 18th January, 2012 at 6.30 pm

Open to the public including the press

16. **Audit and Governance Committee training** (Pages 2 - 7)
To consider the questionnaire to establish training needs.



Self assessment questionnaire for councillors on the

AUDIT AND GOVERNANCE COMMITTEE

Name: _____

Date returned: (office use)

The CIPFA guidance on delivering good governance advises that arrangements should be in place to ensure that members of respective committees have the necessary skills, experience and knowledge.

With that in mind, this self assessment questionnaire underpins a programme of development for members and substitutes on the Audit and Governance Committee. We will use your responses to shape a tailored development programme for committee members. We will also use the responses to improve the support we give to councillors on the committee.

We will amalgamate the responses and we will share the overall results with you and the Audit Commission. Otherwise, the individual results will be seen by the few people who will be involved in putting together the development programme in consultation with the chairman and the leader.

Please return your questionnaire to Steven Corrigan, Democratic Services Manager, Abbey House, Abbey Close, Abingdon OX14 3JE by Friday 11 February 2011.

Please tick one box only to indicate whether you strongly disagree, disagree, neither agree nor disagree, agree or strongly agree.

You may also use the boxes after each section to add any comments.

| | Strongly disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|--|-------------------|----------|----------------------------|-------|----------------|
|--|-------------------|----------|----------------------------|-------|----------------|

GENERAL

To what extent do you agree that you...

| | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. are familiar with the terms of reference of the Audit and Governance Committee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. understand the role and responsibilities of an audit committee within a council | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. understand the relationship between the council's scrutiny committees and the Audit and Governance Committee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. believe that the time spent on various matters (financial, internal audit, risk management, corporate governance) is well balanced. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional comments:

FINANCE

To what extent do you agree that you...

| | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 8. have general financial awareness including knowledge of provisions, reserves, bad debts, cashflow and the structure of a balance sheet | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. understand accounting principles | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. understand financial risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. understand the role of the S151 officer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. understand what responsibilities the committee has in relation to the accounts and annual report | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | Strongly disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|--|-------------------|----------|----------------------------|-------|----------------|
|--|-------------------|----------|----------------------------|-------|----------------|

13. understand the financial systems and controls which the council has in place

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

Additional comments:

INTERNAL AUDIT

To what extent do you agree that you...

14. understand the role of internal audit

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

15. understand the approach of internal audit

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

16. are aware of the standards for internal audit

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

17. are familiar with the Internal Audit Manager's reporting requirements

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

18. understand the role of the committee in reviewing the internal audit reports presented and following up on progress made in implementing audit recommendations

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

19. understand the relationship and difference between internal audit and external audit

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

20. have general awareness of internal control principles

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

21. know how an effective internal control regime can be obtained

| | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

Additional comments:

| | Strongly disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|--|-------------------|----------|----------------------------|-------|----------------|
|--|-------------------|----------|----------------------------|-------|----------------|

EXTERNAL AUDIT

To what extent do you agree that you...

| | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 22. understand the role of external audit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. are aware of the standards for external audit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. are familiar with the reporting requirements of external audit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. know which aspects of the council's operations the external auditors consider to be high risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional comments:

RISK MANAGEMENT

To what extent do you agree that you...

| | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 26. are familiar with the role of risk management in the organisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 27. understand the basic concepts of risk management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 28. are aware of the risks the council faces | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 29. understand the risk management monitoring templates the council uses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional comments:

| | Strongly disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|--|-------------------|----------|----------------------------|-------|----------------|
|--|-------------------|----------|----------------------------|-------|----------------|

GOVERNANCE

To what extent do you agree that you...

| | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 30. know about the roles and responsibilities of the statutory officers within the council | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 31. have a general awareness of the council's governance structure | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 32. are familiar with the local governance code | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 33. are aware of the purpose of the Annual Governance Statement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 34. have sufficient knowledge and have understanding of all the sources of assurance that the committee can rely upon | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional comments:

MISCELLANEOUS

To what extent do you agree that you...

| | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 35. are aware of the Civil Contingencies Act | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 36. understand the council's business recovery processes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. have sufficient knowledge on the council's anti-fraud and corruption arrangements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 38. are aware of the council's anti-fraud objectives | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional comments:

If you wish to add any other comment please use the box below. You can make any comments about your role on the committee, your developmental requirements or the way in which we support the committee. Please continue overleaf if you wish.

Thank you for completing this questionnaire