	Audit and Standards Advisory Committee 30 November 2026
	Report from the Corporate Director of Finance and Resources
	Lead Member - Deputy Leader and Cabinet Member for Finance and Resources (Councillor Gwen Grahl)

Evaluating the Effectiveness of the Audit and Standards Advisory Committee 2026-27

Wards Affected:	All
Key or Non-Key Decision:	Not Applicable
Open or Part/Fully Exempt: (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
List of Appendices:	Two Appendix 1: CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2026 Appendix 2: CIPFA's Audit Committee Maturity Model Assessment
Background Papers:	None
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1.0 Executive Summary

1.1 This report sets out the proposed approach for evaluating the effectiveness of the Audit and Standards Advisory Committee, taking account of updated guidance published by the Chartered Institute of Public Finance and Accountancy (CIPFA) in 2026.

1.2 The Council has previously undertaken periodic reviews of the Committee's effectiveness, including a comprehensive member self-assessment undertaken in 2022-23. The approach proposed in this report builds on that previous work but reflects CIPFA's revised emphasis on assessing not simply whether appropriate arrangements are in place, but how well embedded and effective

those arrangements are and the impact the Committee has on the Council's governance, risk, control and assurance arrangements.

1.3 It is proposed that all members of the Committee complete a structured survey based primarily on CIPFA's 2026 audit committee maturity model. This will consider the Committee across four areas:

- Purpose, governance and accountability;
- Membership and structure;
- Functions of the Committee; and
- Impact and effectiveness.

1.4 The maturity model provides a five-level scale ranging from Initial through to Leading Practice, allowing the Committee to establish both an overall assessment and its relative maturity across each of these areas.

1.5 The member survey will form part of a wider evidence-based assessment. Officers will separately review those elements of the CIPFA model which are factual or capable of objective verification, including the Committee's terms of reference, membership and structure, work programme, meeting arrangements, reporting and training. The results will then be considered alongside members' views to produce an overall assessment.

1.6 The resulting assessment will identify areas of strength and, where appropriate, opportunities to improve the Committee's effectiveness. These will inform a proportionate improvement action plan and the Committee's future work and development programme.

2.0 Recommendations

2.1 The Committee is asked to:

(a) note the requirements and good practice set out in CIPFA's 2026 guidance for evaluating audit committee effectiveness;

(b) agree to undertake an assessment of the effectiveness and maturity of the Audit and Standards Advisory Committee using CIPFA's 2026 maturity model as the principal framework;

(c) agree that all Committee members will be invited to complete a survey covering the judgement and effectiveness elements of the maturity assessment;

(d) note that officers will undertake an accompanying evidence-based assessment of the factual and structural elements of the maturity model; and

(e) note that the results of the assessment, together with any proposed improvement actions, will be reported back to the Committee and used to inform its Annual Report and future work and development programme.

3.0 Detail

3.1 Contribution to the Council Plan, *Believe in Brent 2026 – 2030* & Strategic Context

3.1.1 The Audit and Standards Advisory Committee is an important part of the Council's governance and assurance framework. Its role is to provide an independent and high-level focus on the adequacy of the Council's governance, risk management, internal control and assurance arrangements.

3.1.2 CIPFA describes audit committees as a key component of an authority's governance framework. An effective committee should provide confidence to those charged with governance that appropriate governance, risk and control arrangements are in place and operating effectively. It should also support effective internal and external audit, financial and governance reporting, accountability and continuous improvement.

3.1.3 The effectiveness of the Committee therefore depends on more than compliance with its formal terms of reference. It also depends on the quality of its challenge, the knowledge and engagement of its members, its relationships with officers and assurance providers, and ultimately the influence and impact it has on the Council's governance arrangements.

3.2 CIPFA Guidance

3.2.1 CIPFA published a revised Position Statement and supporting practical guidance on audit committees in 2026. The Position Statement sets out CIPFA's expected model for audit committees, including their purpose, independence, membership, core functions, engagement and outputs. CIPFA expects local government bodies to make their best efforts to adopt these principles.

3.2.2 The guidance places particular emphasis on demonstrating the impact of the Committee. CIPFA recognises that, as an advisory rather than executive body, its effectiveness can sometimes be difficult to measure directly. Evidence of effectiveness is therefore likely to be demonstrated through the Committee's influence, persuasion and support, alongside compliance with good practice and the knowledge and experience of its membership.

3.2.3 CIPFA recommends that an assessment of effectiveness should consider:

- whether the Committee operates in accordance with recommended practice and applicable legislation;

- how effectively it fulfils its terms of reference and core functions;

- how effectively the Committee itself operates, including the support, training and development provided to members;

- its impact on governance, risk management, internal control and audit arrangements; and

- feedback from those who interact with the Committee.

3.2.4 CIPFA also recommends that audit committees report annually on how they have complied with the Position Statement, discharged their responsibilities and assessed their performance. The assessment should therefore not be treated as a standalone exercise, but as part of a continuing process of evaluation and improvement.

3.3 Previous Assessments

3.3.1 The Committee has previously undertaken periodic assessments of its effectiveness. A comprehensive member self-assessment was undertaken during 2022-23, with each member independently completing a questionnaire. The results were subsequently considered by the Committee and informed an improvement action plan. Audit and Standards Advisory Committee 6 February 2024.

3.3.2 In February 2024, the Committee agreed that, rather than repeat the full questionnaire annually, its effectiveness would also be considered through the Chair's Annual Report and reflected in the Committee's ongoing development arrangements. Audit and Standards Advisory Committee 6 February 2024.

3.3.3 The publication of substantially revised CIPFA guidance in 2026 provides an appropriate opportunity to undertake a further comprehensive assessment. This will both provide an updated view of the Committee's effectiveness and establish a baseline against the new CIPFA maturity model.

3.4 Proposed Approach

3.4.1 It is proposed that the assessment is undertaken using CIPFA's 2026 maturity model as the principal framework. This represents a development from the Council's previous approach because it allows the Committee to consider not only whether particular arrangements exist but how mature, embedded and effective they are.

3.4.2 The maturity model assesses arrangements against five levels:

1) Initial - Arrangements are informal, inconsistent or not yet established.

2) Developing - Some arrangements exist but are incomplete, reactive or inconsistently applied.

3) **Established -** Arrangements are in place and operating consistently, meeting basic expectations.

4) **Advanced -** Arrangements are well embedded, effective and subject to regular review and improvement.

5) **Leading Practice -** Arrangements are fully embedded and proactive, demonstrably add value and align with recognised good practice.

3.4.3 The assessment is structured around four themes:

A. **Purpose, governance and accountability**
This considers whether the Committee has a clearly defined purpose, appropriate accountability and independence, whether its role is understood across the organisation and whether it can appropriately escalate matters of concern.

B. **Membership and structure**
This considers the composition, knowledge and skills of the Committee, member induction and training, independent membership, support arrangements and relationships with key officers and external audit.

C. **Functions of the Committee**
This is the most substantial element of the assessment and considers how effectively the Committee fulfils its responsibilities across governance, risk management, internal control, financial reporting, the Annual Governance Statement, assurance, internal audit and external audit.

D. **Impact and effectiveness**
This considers how the Committee operates in practice, including the quality of chairing, member participation and challenge, the apolitical nature of its work, engagement from senior officers and the extent to which the Committee's views are taken seriously and lead to improvement.

3.5 Member Survey

3.5.1 Each Committee member will be invited to complete a survey independently. The survey will focus particularly on those aspects of the CIPFA model which require judgement about the quality, effectiveness and impact of the Committee rather than simple confirmation that an arrangement exists.

3.5.2 Members will be asked to assess statements using the five-point maturity scale and will have the opportunity to provide comments or evidence supporting their assessment. The survey will also provide an opportunity for members to identify:

- aspects of the Committee that work particularly well;
- areas where its effectiveness or influence could be strengthened;

- areas where members would welcome further information, support or training; and

- any changes they believe would allow the Committee to add greater value.

3.5.3 Individual responses will be brought together to identify the overall assessment and any significant differences in members' views. The intention is not simply to produce a numerical score, but to use the results to support a constructive discussion about where the Committee is performing well and where further development would be beneficial.

3.5.4 A number of the CIPFA maturity model criteria relate to matters of fact rather than member perception. For example, whether the Committee's terms of reference reflect CIPFA's recommended functions, whether it meets at least four times each year, whether appropriate independent membership arrangements exist and whether appropriate arrangements are in place for training, reporting and engagement with internal and external audit.

3.5.5 It is therefore proposed that officers complete these parts of the assessment separately using documentary and other supporting evidence. This should make the exercise more robust and avoid asking Committee members to score matters which can be established objectively.

3.5.6 Evidence is expected to include, where appropriate, the Committee's terms of reference, annual work programme, agendas and minutes, attendance records, training and development activity, the Chair's Annual Report and evidence of how recommendations and issues raised by the Committee have been progressed.

3.5.7 The officer assessment and member survey will then be brought together to form the overall maturity assessment. This mixed approach should provide a more rounded assessment than relying solely on either member perceptions or a compliance checklist.

3.6 Outcomes

3.6.1 The results will provide both an overall maturity assessment and an assessment against each of the four themes. These will make it possible to identify areas where arrangements are well established as well as those where there is scope for further improvement.

3.6.2 The purpose of the exercise is not to achieve a particular numerical score or to demonstrate compliance for its own sake. The assessment should provide a practical basis for considering whether the Committee is making the contribution expected of it and where changes could increase its effectiveness and impact.

3.6.3 Where development opportunities are identified, these will be translated into a proportionate improvement action plan. This could include, for example, changes to the Committee's work programme or terms of reference, targeted

member development, different approaches to agenda planning and assurance reporting, or strengthening arrangements for engagement with senior management and other assurance providers.

3.6.4 The results and improvement actions will be reported back to the Committee. They will also inform the Committee's Annual Report and, where relevant, the Council's Annual Governance Statement. This reflects CIPFA's recommendation that the Committee's assessment of its impact and areas for improvement should feature in its annual reporting and that significant areas requiring improvement should be considered as part of the AGS

4.0 Stakeholder and ward member consultation and engagement

4.1 None.

5.0 Financial Considerations

5.1 There are no direct financial implications arising from noting this report. Any resource or financial implications associated with implementing individual audit actions will need to be considered by the relevant service through its existing budget and approval arrangements.

6.0 Legal Considerations

6.1 Regulation 5 of the Accounts and Audit Regulations 2015 requires the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. Internal Audit operates in accordance with the Global Internal Audit Standards in the UK Public Sector, together with CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government, applicable from 1 April 2025.

7.0 Equity, Diversity & Inclusion (EDI) Considerations

7.1 There are no direct EDI implications arising from noting this report. Any equality implications arising from individual audit actions remain the responsibility of the relevant service to consider as part of implementation.

8.0 Climate Change and Environmental Considerations

8.1 There are no direct climate change or environmental implications arising from noting this report.

9.0 Communication Considerations

9.1 None.

Report sign off:

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