Audit committee maturity model assessment

This tool uses the maturity model in Audit committees: Practical guidance for local authoritties and police (CIPFA, 2026).

The statements reflect the guidance in the publication and are suitable for UK local government bodies. Undertaking the evaluation will support the committee's development and inform the annual review of governance.

The five-level maturity scale

The model enables users to assess the maturity (overall strength) of their audit committee arrangements across four areas:
A. Purpose, governance and accountability
B. Membership and structure
C. Functions of the committee
D. Impact and effectiveness

Ratings are based on five maturity levels, with results calculated for each area and for the assessment overall.
In local government, maturity may fluctuate over time rather than progress linearly. For example, high member turnover can temporarily reduce maturity as less experienced members join the committee.

CIPFA encourages all committees to achieve and maintain at least level 3, while more established committees should aim for higher levels.

Score	Level	Description
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.

Instructions for completing the assessment

This version of the assessment is the 'single' assessment. It is designed to be used either by a lead assessor or the facilitor for a group self-assessment. To enable you to collect a range of perspectives and then combine those results, CIPFA will be bringing out a multi-use assessment template in the next few months.

Who should complete the assessment?
The assessor may be an officer of the council or an external facilitator. Alternatively, the committee can complete their own assessment as a group. Another option would be for the chair of the committee to complete the assessment.

Scoring factual questions
Each section contains some factual statements, such as "The committee meets at least four times per year." The answer to these can be verified and may be more more clearly yes or no. Where the criteria is fulfilled, a score of 5 may be given. Not meeting the criteria should score 1 unless a higher score can be justified. Always explain your reasoning in the Evidence/comments column.

Scoring opinion questions
These questions may trigger debate, and there may be a range of perspectives. Agreeing a score and capturing comments and suggestions is a valuable part of the assessment. Remember to include the reasoning in the Evidence/comments column.

Evidence/comments
You do not have to provide physical evidence to support all responses. However, a reference to relevant evidence can be helpful, for example, noting meeting

Reviewing the results

The results should be shared with the committee and key stakeholders, including senior management and the external auditors. The overall result should be included in the committee's annual report and used as evidence of the committee's effectiveness for the annual governance statement.

Developing an action plan
Undertaking the review is likely to identify areas where training or other forms of development would benefit committee members. It may also identify gaps in the terms of reference or other structural matters. Creating an action plan will address these areas and help.