Audit committee action plan

Where a statement has been scored with less than 3, the table below will automatically include it in the action plan below. Please choose the most appropriate priority, High, Medium or Low, for each.

Deciding on appropriate actions
Suggested actions could include the following:
- Structural changes to the committee
- Changes to operational practices
- Recruitment of new lay members
- Update of the committee's terms of reference
- Provision of training or other development activity.

Other areas for action could also be added.

Priority	Assessment reference	Statement requiring action	Current rating	Proposed actions
	A1	The committee has a clearly defined purpose in its terms of reference that aligns to the CIPFA 2026 Position Statement.	0	
	A2	The committee is stand-alone and is not combined with other functions such as standards or scrutiny.	0	
	A3	The committee reports directly to the governing body (eg full council, PCC and chief constable etc).	0	
	A4	The committee has not taken on any decision-making responsibilities.	0	
	A5	The governing body holds the committee to account at least annually.	0	
	A6	The committee publishes an annual report that demonstrates how it fulfils its terms of reference.	0	
	A7	All those in leadership roles and all those charged with governance have a good understanding of the role and purpose of the committee.	0	
	A8	The committee escalates any issues or concerns to those in governance or leadership roles.	0	
	A9	Officers engage with the committee in a candid and transparent way.	0	
	B1	The committee does not include members of the executive (eg mayor, cabinet).	0	
	B2	The size of the committee is eight or fewer and does not allow substitutes.	0	
	B3	At least two co-opted (lay) independent members are included or more if required by legislation.	0	
	B4	Committee members have the necessary knowledge and skills to undertake their role.	0	
	B5	A regular programme of training is provided to all committee members.	0	
	B6	New members receive adequate induction training and support.	0	
	B7	Co-opted independent (lay) members receive tailored briefings and support to understand the authority and meet key people.	0	
	B8	The committee has good working relationships with key officers and external audit.	0	
	B9	The committee has access to adequate secretariat support and advice.	0	
	C1.1	Governance arrangements	0	
	C1.2	Risk management arrangements	0	
	C1.3	Internal controls	0	

C1.4	Annual governance statement	0
C1.5	Financial reporting	0
C1.6	Assurance framework	0
C1.7	Internal audit	0
C1.8	External audit	0
C2	The committee has met privately with both external audit and internal audit at least once in the last year.	0
C3	The committee's agendas align with the recommended functions of the committee, ensuring adequate coverage of each during the year.	0
C4	The committee supports the principles of good governance – for example, encouraging use of a local code of governance, reviewing lessons learned and emphasising the importance of accountability.	0
C5	Management are encouraged to establish a robust control environment and the adequacy of control arrangements is reviewed regularly.	0
C6	The overall arrangements for managing risk are reviewed regularly and assurance sought on the effectiveness of the risk management arrangements.	0
C7	The committee understands the organisation's risk profile and uses this when considering governance and audit agenda items.	0
C8	The committee is alert to the risks to financial resilience and follows up to ensure they are managed effectively.	0
C9	The committee understands how the authority strives to ensure value for money and tests the robustness of its VfM arrangements.	0
C10	The committee considers the adequacy of the assurance framework for its needs and those of the leadership team.	0
C11	The committee seeks to make best use of available assurances to check risks are managed and arrangements are effective.	0
C12	The committee engages well with external audit, supporting the audit process and following up on their recommendations.	0
C13	The committee provides the necessary governance of internal audit as set out in the Code of Practice on the Governance of Internal Audit, thus supporting the function's conformance with professional standards.	0
C14	The committee is proactive with the conclusions of internal audit's reports and follows up with management when action is required.	0
C15	The committee reviews the financial statements, asking challenging questions and identifying areas of concern.	0
C16	The committee encourages a robust review of governance to support the preparation of the AGS.	0
D1	The committee meets at least four times per year.	0
D2	Meetings are well chaired, ensuring key agenda items are addressed and next steps are clear.	0
D3	Meetings have a good level of discussion and engagement from all the members.	0
D4	The committee maintains a non-political approach to its discussions.	0
D5	Agenda items are supported by the appropriate accountable officer so that questions are answered and next steps agreed.	0
D6	The committee's recommendations are in line with its purpose, focusing on governance, risk, control and audit matters.	0

D7	Those in leadership or senior management roles take the views of the committee seriously.	0
D8	Review and continuous improvement are embedded in the committee's approach.	0