

Internal Audit

Audit Committee Assessment Introduction and Scope 2024-25

Torbay Council Audit Committee

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Official



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Audit Committee Assessment Introduction and Scope

The Internal Audit plan for 2024-25 was presented and approved by the Audit Committee in March 2024. It includes an Audit Committee Assessment which will be based on the 2022 CIPFA document 'Audit Committees Practical Guidance for Local Authorities and Police'. The CIPFA guidance document is a CIPFA product and therefore cannot be published within this report.

The guidance covers the purpose of the audit committee, the core and possible wider functions of the audit committee, independence and accountability, and membership and effectiveness of audit committee.

CIPFA describe the aim of the guidance as '*to support you in your time as an audit committee member*' and the aim of the Devon Assurance Partnership in our work is to guide Members in a self-assessment exercise covering the following question areas set out the guidance:

- Audit Committee Purpose and Governance
- Functions of the Committee
- Membership and Support
- Effectiveness of the Committee

We will work through the self-assessment questions in a facilitation role as part of the audit committee meetings with the intention of providing feedback to responses during those meetings.

Following completion of self-assessment against the questions, we will undertake any work required to verify the self-assessment responses. We will then report the outcomes and, if applicable, make recommendations to support the audit committee in its further development.

As the Devon Assurance Partnership is a partnership of local authorities, it is our intention to offer to undertake the same exercise with all the partner audit committees which will enable us to provide best practice information between the partners.

The Audit Committee's Terms of Reference is set out in the [Constitution](#) at Schedule 4 and was last published on 2nd July 2024. This will be a key reference point in the self-assessment process.

Expectations of the Audit Committee from this report

Audit Committee members are requested to:

- actively engage in the self-assessment process;
- provide information to support the verification;
- respond to the results of the self-assessment audit report with agreed actions;
- monitor completion of those actions.

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Devon Assurance Partnership

The Devon Assurance Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high-quality assurance service provider. We work with our partners by providing a professional assurance services that will assist them in meeting their challenges, managing their risks, and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at Tony.d.Rose@devon.gov.uk

Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

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