

## Appendix 1 – Audit Committee Development: Action Plan

No.	Issue arising	Proposed action	Lead responsibility	By (date):	Comment
<b>Assurance mapping</b>					
1.	Lack of clarity about sources of assurance and the respective roles of the Audit Committee and Performance Review and Scrutiny Committee	Consider respective roles of the PRS Committee and the Audit Committee including: <ul style="list-style-type: none"> <li>■ clarity of roles</li> <li>■ areas of overlap</li> <li>■ scope for collaboration</li> </ul>	Grant Thornton  Chief Auditor      Internal	30 <sup>th</sup> June 2015	On Track
2.	Assurance Mapping	Review updated Assurance Map utilising 3 lines of defence model	Grant Thornton	Dec 2015	Not due
<b>Audit Committee Effectiveness</b>					
3.	Clarity about potential gaps against Audit Committee best practice guidance	Use CIPFA Checklist to review current performance of the Audit Committee, and areas for improvement. Scope to include: <ul style="list-style-type: none"> <li>■ Defining success criteria for the Committee for 2014-15</li> <li>■ How the committee considers the effectiveness of internal audit and external audit, including progress reporting.</li> <li>■ Effectiveness discussion sessions prior to each Committee meeting.</li> </ul>	Chair of the AC assisted / facilitated by CIPFA/GT partnership	On-going	On Track
4.	Increasing the impact of the audit committee, and the understanding of the role the committee plays in the internal control framework	<ul style="list-style-type: none"> <li>■ Chair / Vice-Chair to reflect on content of the Annual Report</li> <li>■ Chair to present Annual Report to the Council meeting in November 2015</li> </ul>	Chair of the AC	June 2015  November 2015	Not due
5.	Managing the length of meetings and quality of	Chair and Vice Chair to consider key papers for discussion at pre-agenda meetings, and allocate any papers that can be	Chair and Vice	ongoing	On track

No.	Issue arising	Proposed action	Lead responsibility	By (date):	Comment
	discussion	noted only.	Chair of the AC		
<b>Delivering impact</b>					
6.	Accountability / Officer ownership of actions and attendance at Audit Committee meetings	<ul style="list-style-type: none"> <li>Head of Strategic Finance to ensure that management attend Audit Committee Meetings where required.</li> </ul>	Head of Strategic Finance	On-Going	On track
7.	Improving the impact of internal audit	<ul style="list-style-type: none"> <li>On-going review the format of progress reports. To ensure that internal audit findings are clear, and risks properly articulated.</li> </ul>	Internal audit	March 2015	On-Track