

ANNEX A

ID	Organisational Knowledge		Audit Committee Role and Functions			Governance		
	Please rate your understanding of the governance structures of the local authority and its decision-making processes.	Please rate your knowledge of the organisational objectives and major functions of the authority.	Please rate your understanding of the audit committee's role and place within the authority's governance structures.	Please rate your familiarity with the committee's terms of reference and accountability arrangements.	Please rate your knowledge of the purpose of the audit committee.	Please rate your knowledge of the seven principles of the CIPFA/Solace Framework.	Please rate your understanding of the requirements of the Annual Governance Statement (AGS).	Please rate your knowledge of how the principles of governance are implemented locally as set out in the local code of governance.
1	Some understanding	Some knowledge	Some understanding	Some familiarity	Some knowledge	Some knowledge	Some understanding	Some knowledge
2	Good understanding	Good knowledge	Good understanding	Good familiarity	Good knowledge	Good knowledge	Good understanding	Good knowledge
3	Some understanding	Some knowledge	Some understanding	Some familiarity	Good knowledge	Some knowledge	Some understanding	Some knowledge
4	Some understanding	Some knowledge	Some understanding	Some familiarity	Good knowledge	Some knowledge	Some understanding	Some knowledge
5	Good understanding	Good knowledge	Good understanding	Good familiarity	Good knowledge	Some knowledge	Good understanding	Some knowledge
6	No understanding	No knowledge	No understanding	No familiarity	Some knowledge	No knowledge	No understanding	No knowledge
7	Some understanding	Good knowledge	Some understanding	Some familiarity	Some knowledge	Some knowledge	Some understanding	Some knowledge
8	Good understanding	Good knowledge	Good understanding	Some familiarity	Good knowledge	Some knowledge	Some understanding	Some knowledge
9	Good understanding	Some knowledge	Good understanding	Good familiarity	Good knowledge	Some knowledge	Good understanding	Good knowledge
10	Good understanding	Good knowledge	Good understanding	Good familiarity	Good knowledge	Some knowledge	Some understanding	Good knowledge
11	Good understanding	Good knowledge	Good understanding	Good familiarity	Good knowledge	Some knowledge	Good understanding	Good knowledge

ID	Internal Audit				Financial Management and Financial Reporting			
	Please rate your awareness of the key principles of the Public Sector Internal Auditing Standards (PSIAS) and the Local Government Application Note (LGAN).	Please rate your knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled.	Please rate your understanding of the most recent external assessment and level of conformance with the PSIAS.	Please rate your understanding of internal audit's strategy, plan and most recent annual opinion.	Please rate your awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.	Please rate your understanding of the good financial management principles set out in the FM Code, and the the level of the authority's compliance with it.	Please rate your knowledge of how the organisation meets the requirements of the role of the CFO, as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016).	Please rate your understanding of the principal financial risks the authority faces.
1	Some awareness	Some knowledge	Some understanding	Some knowledge	Some awareness	Some understanding	Some knowledge	Some understanding
2	Good awareness	Good knowledge	Good understanding	Good knowledge	Good awareness	Good understanding	Good knowledge	Good understanding
3	Some awareness	Some knowledge	Some understanding	Some knowledge	Some awareness	Some understanding	Some knowledge	Some understanding
4	Some awareness	Some knowledge	Some understanding	Some knowledge	Some awareness	Some understanding	Some knowledge	Some understanding
5	Good awareness	Good knowledge	Some understanding	Good knowledge	Good awareness	Some understanding	Some knowledge	Some understanding
6	No awareness	No knowledge	No understanding	No knowledge	No awareness	No understanding	No knowledge	Some understanding
7	No awareness	No knowledge	Some understanding	Some knowledge	Some awareness	Some understanding	Some knowledge	Some understanding
8	Some awareness	Some knowledge	Some understanding	Some knowledge	Some awareness	Some understanding	Good knowledge	Some understanding
9	Some awareness	Good knowledge	Some understanding	Good knowledge	Good awareness	Good understanding	Some knowledge	Good understanding
10	Some awareness	Good knowledge	Some understanding	Good knowledge	Some awareness	Some understanding	Some knowledge	Good understanding
11	Some awareness	Good knowledge	Some understanding	Good knowledge	Good awareness	Good understanding	Good knowledge	Good understanding

ANNEX A

Skills											
ID	Professional accountancy qualification	Professional internal audit qualification	Risk management qualification	Practical experience of applying risk management	Knowledge of risks and opportunities associated with major activity areas	Legal qualification or knowledge of specific areas of interest to the committee, i.e. data protection, contract law etc.	Direct experience of managing or working in a service area similar to that operated by the authority	Previous scrutiny committee experience	Project management qualifications or knowledge of project management principles	IT	Knowledge gained from management or development work in
1	Yes	No	No	No	Yes	No	No	No	No	No	Yes
2	No	No	No	Yes	No	Yes	No	Yes	Yes	No	No
3	No	No	No	No	No	No	No	Yes	No	Yes	Yes
4	No	No	No	No	No	No	No	No	No	No	No
5	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No
6	No	No	No	No	No	No	No	No	No	No	No
7	No	No	No	No	No	No	No	Yes	No	No	Yes
8	No	No	No	No	No	No	No	No	No	No	No
9	Yes	No	No	No	No	No	No	Yes	No	No	No
10	No	No	No	Yes	Yes	No	No	Yes	No	No	No
11	No	No	No	Yes	Yes	No	Yes	Yes	No	No	No

Ability											
ID	Focus on material issues/overall position, rather than being side tracked by detail	Frame questions that draw out relevant facts and explanations	Challenge performance and seek explanations while avoiding hostility	Ensure there is a clear plan of action and allocation of responsibility	Understand the practical implications of recommendations to understand how they might work in practice	Support the use of plain English in communications, avoiding acronyms, jargon, etc.	To confidently evaluate information on the basis of evidence presented, avoiding bias or subjectivity	Chair meetings effectively if required: summarising issues, promoting active participation by all and focusing on the outcomes /actions from the meeting			
1	Always	Always	Always	Always	Sometimes	Always	Always	Sometimes			
2	Always	Always	Always	Always	Always	Always	Always	Always			
3	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes			
4	Always	Sometimes	Always	Always	Always	Always	Always	Sometimes			
5	Always	Always	Always	Always	Always	Always	Always	Always			
6	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Always	Always	Sometimes			
7	Always	Always	Always	Always	Sometimes	Sometimes	Sometimes	Always			
8	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes			
9	Always	Always	Always	Always	Always	Always	Always	Sometimes			
10	Sometimes	Sometimes	Sometimes	Sometimes	Sometimes	Always	Always	Always			
11	Always	Always	Always	Always	Always	Always	Sometimes	Always			