

Results of Consultation with West of England Chief Internal Auditors

Authority	Audit Committee in place	Terms of Reference in place	Number of Meetings	Activity	Information
Plymouth City Council	Yes Set up as a new committee in Jan 2002. 5 Council and 3 Independent Members.	Yes Incorporated in PCC Constitution	Currently 5 (recommend change to quarterly)	Internal Audit: plan, 6 month progress, annual report. SIC: approval of final Risk: strategy, risk registers, periodic updates, annual report Fraud: anti-fraud strategy, whistle-blowing Finance: Approval statement of accounts External Audit: Annual plan, progress reports, some audit reports	Reporting not reflective of Cttee's ToR's
Unitary Authority A	Yes	Yes Under review following CIPFA guidance.	4 pa	Internal audit: plan, 6 month progress, outturn reports. SIC: draft, final, progress reports. Risk: annual, 6 month progress reports.	
Unitary Authority B	No Resources scrutiny commission acted as quasi audit committee for this financial year. Report recommending the introduction of an audit committee is to go to cabinet.	No TOR have been drafted and will be submitted with report on audit committee to aid decision-making. TOR are an analysis of CIPFA guidance.	N/a	Internal audit and benefit fraud: annual and 6 monthly reports. Risk management: annual report.	

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County Authority C	No	Finance and Resources, Policy and Performance scrutiny panel assumed role of audit committee as additional function.	No	N/a	N/a	SIC: updates Internal audit: audit plan, quarterly and annual reports. SIC: progress on draft. Risk management reports.	May consider recommending audit committee in light of these responses
County Authority D	Yes	Final Accounts committee was extended to include audit function in June 2005.	Yes	TOR have been extended to include audit duties.	Quarterly	Internal audit: audit plan, 6 month progress and annual reports. Risk management: updates and progress. SIC: work being done. External audit: all key audit commission reports.	Next year include revised TOR and strategy for Internal audit
County Authority E	Yes	In place for 4 years, criticised in CPA	Yes	TOR have been changed to meet with CIPFA guidance.	4 pa	Internal audit: audit plan, 6 month progress and annual reports. Risk management: annual report will soon change to quarterly. SIC: Interim and approval reports Statement of accounts: approval External audit: most audit commission reports.	Idea to co-opt someone with good a financial background to generate a robust challenge.
Unitary Authority F	No	DOF currently drafting report on establishing and Audit & Risk sub committee in light of the CIPFA guidance.	No	N/a	N/a	Internal audit: plan, 6 month progress and annual reports are put to O&S board.	
Unitary Authority G	No	Audit sub committee of O&S. It has been agreed this will become a full independent committee. Report to committee setting out what is needed to achieve a level 3/4	Yes	CIPFA guidance suggested work programme has been recently added to TOR.	Monthly hope to move to quarterly.	Internal audit reports are discussed in full. External audit: plan, interim and annual report.	It is hoped to move away from discussing IA reports in full only in exceptional cases

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	performance rating.			Risk management: quarterly reports.	and provide summaries instead.
County Authority H	No Audit and scrutiny committee is the only scrutiny committee.	Yes	Quarterly	Internal audit: plan, quarterly progress and annual reports. Risk management: annual report. Code of Corporate governance annual report on adequacy and effectiveness.	Reluctance to change.
County Authority I	No Audit sub committee of O&S. It has been agreed this will become a full independent committee.	Yes CIPFA guidance suggested work programme has been recently added to TOR.	Monthly hope to move to quarterly.	Internal audit reports are discussed in full. External audit: plan, interim and annual report. Risk management: quarterly reports.	
Unitary Authority J	No Sub panel of one of the main scrutiny and review panels. Report to cabinet next month to make full independent audit committee.	Yes Consider extending TOR to include consideration of annual accounts.	Quarterly	Internal audit: plan, quarterly progress and annual reports. Risk management Health & Safety Emergency planning.	