

Moray Council

Internal Audit Section

CIPFA

Audit Committees

Practical Guidance for Local Authorities and Police 2022 Edition

Recommendations

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
Key Objective: Effective governance arrangements to ensure compliance with best practices detailed within the Cipfa Audit Committees Practical Guidance for Local Authorities and Police 2022 Edition						
5.01	The Audit and Scrutiny Committee should undertake an annual self-assessment against best practice checklists. (CIPFA 'Audit Committees' Practical Guidance for Local Authorities and Police 2022 Edition).(SA8/E1)	Medium	Yes	Annual self-assessment and evaluation will be undertaken with members of the Audit and Scrutiny Committee.	Audit and Risk Manager	Immediate

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5.02	The External Auditor and the Audit and Risk Manager should at least annually meet in private with members of the Audit and Scrutiny Committee. (SA12,27)	Medium	Yes	Members can contact the Audit and Risk Manager directly at any time. However, a meeting will be arranged at least annually.	Audit and Risk Manager	29/02/2024
5.03	A self-evaluation questionnaire should be issued to elected members to identify additional skills or training needs. (SA16)	Medium	Yes	A self assessment questionnaire has been developed to identify any skills gap where further training can be provided by Organisational Development.	Audit and Risk Manager	31/10/2023

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5.04	Members should be reminded of the need for effective non-political cross-party working arrangements in their approach to discussions. (SA23)	Medium	Yes	Council Leader\ Chief Executive will recommend to A&S Committee members that all members are encouraged to engage in cross party working/ discussion.	Council Leader\ Chief Executive	31/05/2024