Good Practice Assessment	Fully Complies	Partially Complies			Does not Comply	Evidence
	No Further Improvements	Significant Improvements	Moderate Improvements	Minor Improvements	Major Improvements	
	5	1	2	3	0	
Audit Committee: Purpose and Governance						
1 Does the authority have a dedicated audit committee that is not combined with other functions (e.g. Standards, Ethics, Scrutiny)?	Yes					Constitution. Meetings - agenda/minutes
2 Does the audit committee report directly to the Full Council?	Yes					AC has power to report to Full Council
3 Has the audit committee maintained its advisory role by not taking on any decision-making powers?	Yes					https://democracy.eastsussex.gov.uk/documents/s55110/Final%20Table%205%20Other%20Committees%20and%20Panels.pdf section 16
4 Do the terms of reference clearly set out the purpose of the audit committee in accordance with CIPFA's 2022 Position Statement?	Yes					See Terms of Reference. Assessment provides an opportunity to review ToR.
5 Do all those charged with governance and on leadership roles have a good understanding of the role and purpose of the audit committee?	Yes					
6 Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Yes					For example, Director of CET attendance at recent AC to address concerns raised in internal audit report.
7 Does the governing body hold the audit committee to account for its performance at least annually?					No	To be developed - link to Q8.
8 Does the audit committee publish an annual report in accordance with the 2022 guidance, including:					No	To be developed - aim to bring to June 2024 AC.
Compliance with the CIPFA Position Statement 2022.						
Results of the annual evaluation, development work undertaken and planned improvements.						
How it has fulfilled its terms of reference and the key issues escalated in the year.						
Audit Committee: Functions of the Committee						

No	Item						Comments
9	Do the audit committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?	Yes					Yes but to be reviewed to ensure presentational clarity.
	Governance arrangements				yes		Review to ensure clarity
	Risk Management arrangements				yes		Review to ensure clarity
	Internal control arrangements, including: financial management, value for money, ethics and standards, counter fraud and corruption				yes		Review to ensure clarity
	Annual Governance Statement	Yes					
	Financial reporting	Yes					
	Assurance framework	Yes					
	Internal Audit	Yes					
	External Audit	Yes					
10	Over the last year, has adequate consideration been given to all core areas?	Yes					http://esmodgov01v/ieListMeetings.aspx?CommitteeId=517
11	Over the last year, has the audit committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	Yes					
12	Has the audit committee met privately with the external auditors and head of internal audit in the last year?					No	AC is a public meeting. Has the opportunity to go into private session.
Audit Committee: Membership and support							
13	Has the audit committee been established in accordance with the 2022 guidance as follows?						
	separation from executive?	Yes					
	size that is not unwieldy and avoids use of substitutes?				yes		Substitutes have attended AC in the last year.
	inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendations?					No	Lay/co-opted independent members - at least 2 now approved. To be recruited.
14	Have all audit committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?						AC appointed following nominations from political groups.
15	Has an evaluation of knowledge, skills and the training needs of the Chair and audit committee members been carried out in the last two years?					No	New action; will align to self assessment.
16	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Yes					Training plan in place - could be developed further based on self assessment?

#	Question							Comments
17	Across the audit committee membership, is there a satisfactory level of knowledge, as set out on the 2022 guidance?							Self assessment to be undertaken.
18	Is adequate secretariat and administrative support provided to the committee?	Yes						
19	Does the audit committee have good working relations with key people and organisations, including external audit, internal audit and the Chief Finance Officer?	Yes						
Audit Committee: Effectiveness of the Committee								
20	Has the audit committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?						No	
21	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvements?	Yes						
22	Are meetings effective with a good level of discussion and engagement from all the members?	Yes						
23	Has the audit committee maintained a non-political approach to discussions throughout?	Yes						
24	Does the audit committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	Yes						
25	Does the audit committee make recommendations for the improvement of governance, risk and control arrangements?	Yes						
26	Do audit committee recommendations have traction with those in leadership roles?	Yes						
27	Has the audit committee evaluated whether and how its adding value to the organisation?						No	
28	Does the audit committee have an action plan to improve any areas of weakness?						No	To be developed as appropriate.
29	Has this assessment been undertaken collaboratively with the audit committee members?	Yes						Starting now; this assessment is the first stage.