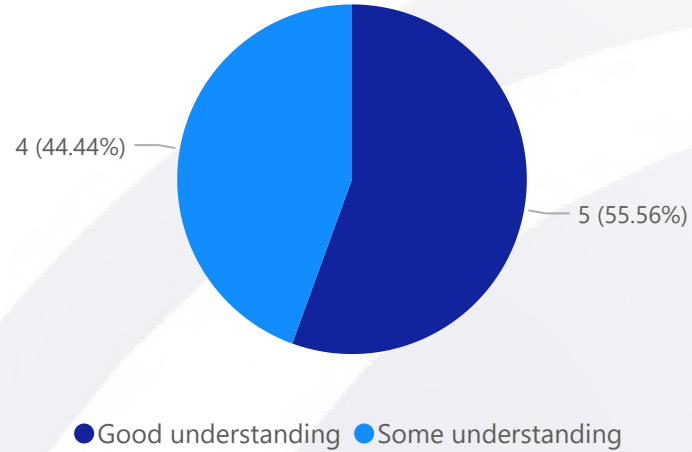
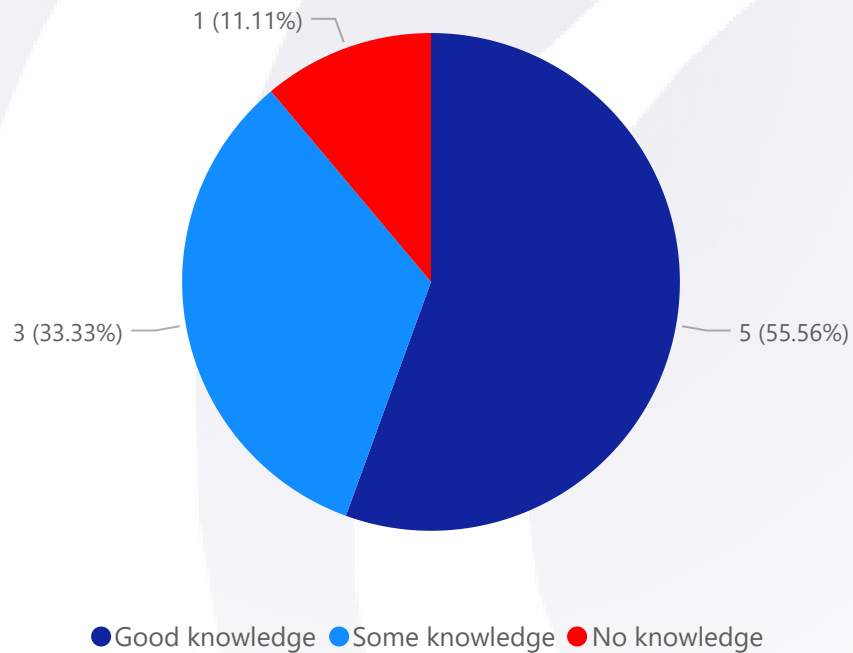


## Organisational Knowledge

Understanding of the governance structures of the local authority and its decision-making processes.

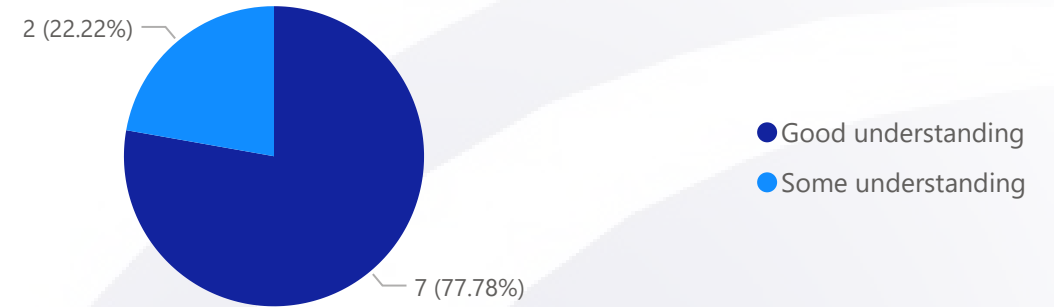


Knowledge of the organisational objectives and major functions of the authority.

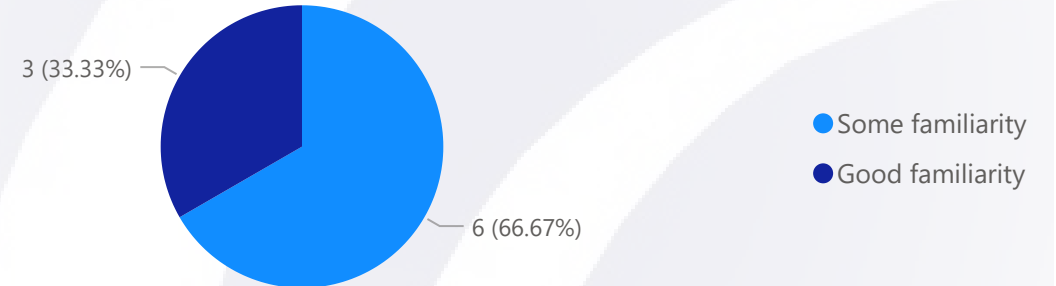


## Audit Committee Role and Functions

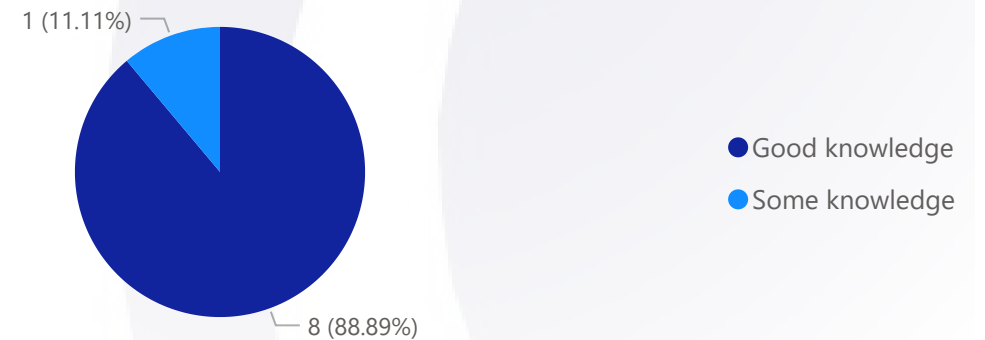
Understanding of the audit committee's role and place within the authority's governance structures.



Familiarity with the committee's terms of reference and accountability arrangements.

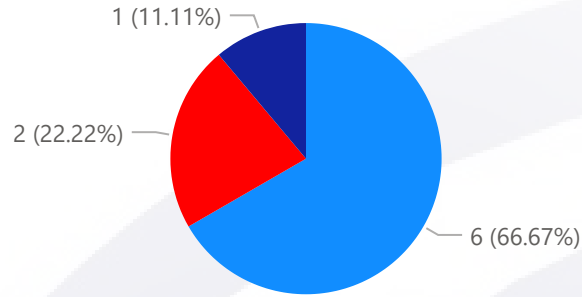


Knowledge of the purpose and role of the audit committee.



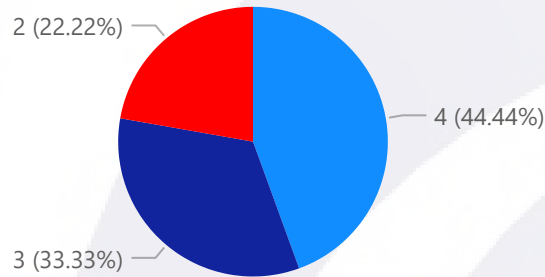
## Governance

Knowledge of the seven principles of the CIPFA/Solace Framework.



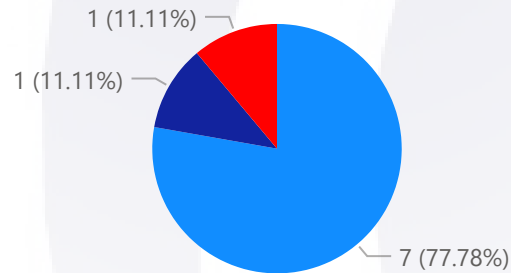
Some knowledge No knowledge Good knowledge

Understanding of the requirements of the Annual Governance Statement (AGS).



Some understanding Good understanding No understanding

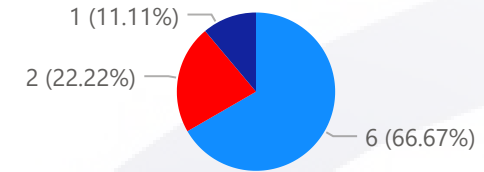
knowledge of how the principles of governance are implemented locally as set out in the local code of governance.



Some knowledge Good knowledge No knowledge

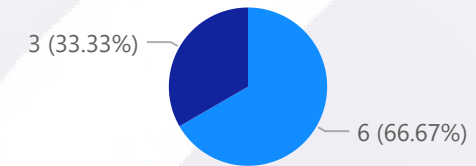
## Internal Audit

Awareness of the key principles of the Public Sector Internal Auditing Standards (PSIAS) and the Local Government Application Note (LGAN).



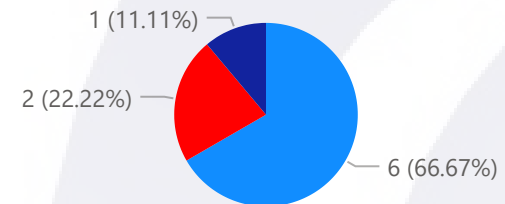
Some awareness No awareness Good awareness

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.



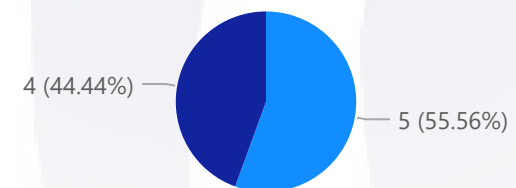
Some knowledge Good knowledge

Understanding of the most recent external assessment and level of conformance with the PSIAS.



Some understanding No understanding Good understanding

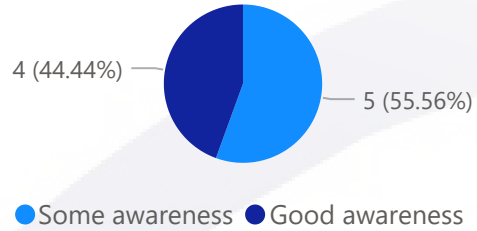
Understanding of internal audit's strategy, plan and most recent annual opinion.



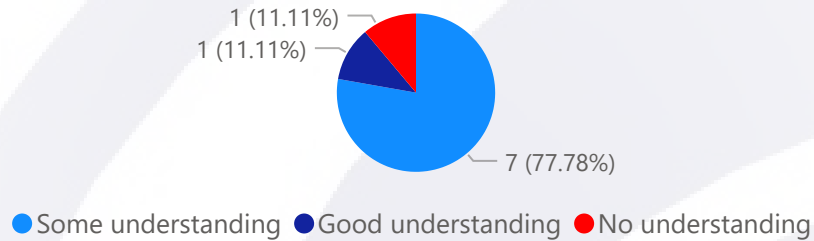
Some knowledge Good knowledge

## Financial Management and Financial Reporting

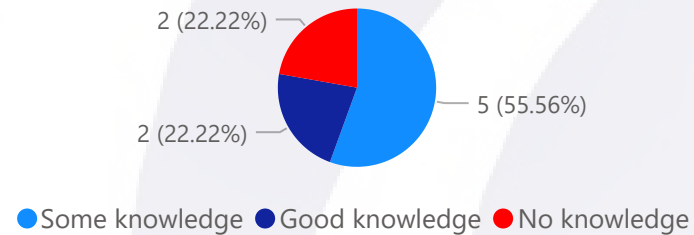
Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.



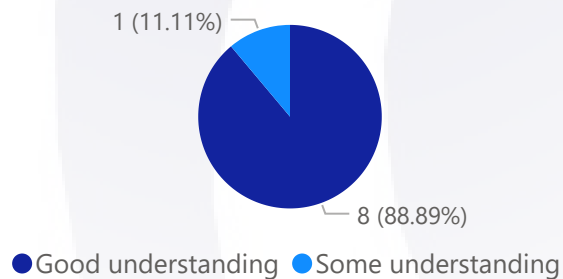
Understanding of the good financial management principles set out in the FM Code, and the the level of the authority's compliance with it.



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).

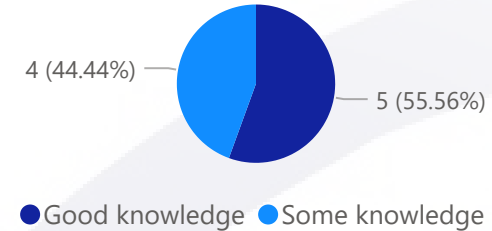


Understanding of the principal financial risks the authority faces.

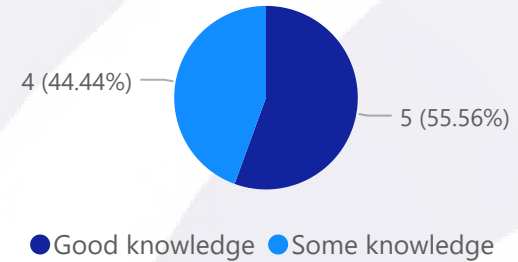


## External Audit

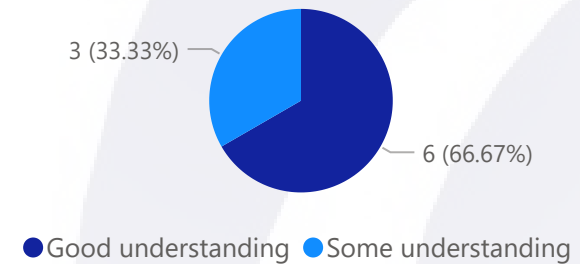
Knowledge of the role and functions of the external auditor and who currently undertakes this role.



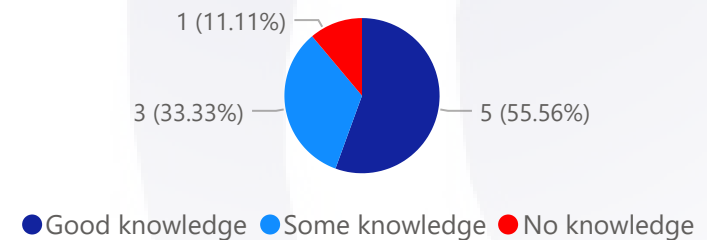
Knowledge of the key reports and assurances that external audit will provide.



Understanding of the auditor's most recent plan and opinion reports.

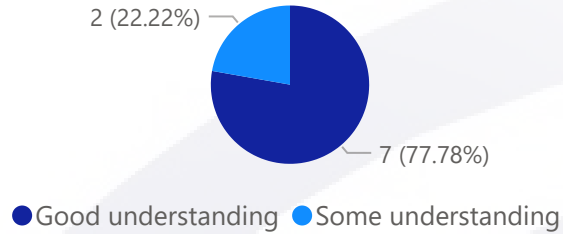


Knowledge about the arrangements for the appointment of auditors and quality monitoring undertaken.

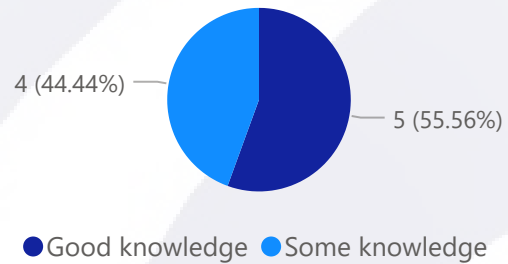


## Risk Management

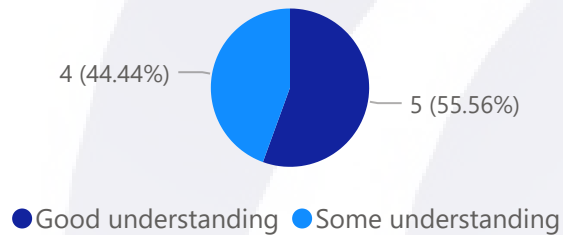
Understanding of the principles of risk management, including how it supports good governance and decision-making.



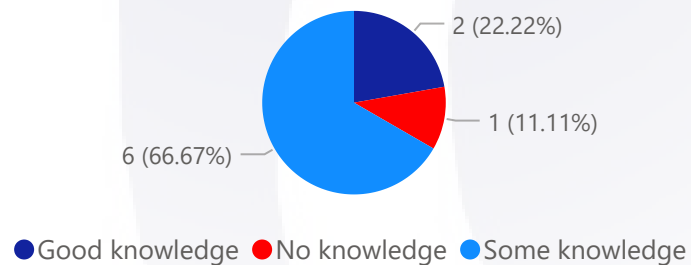
Knowledge of the risk management policy and strategy of the organisation.



Understanding of risk governance arrangements, including the role of members and of the audit committee.

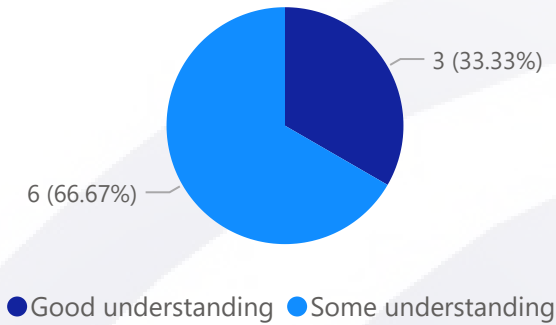


Knowledge of the current risk maturity of the organisation and any key areas of improvement.

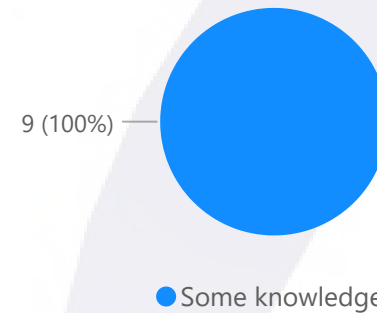


## Counter Fraud

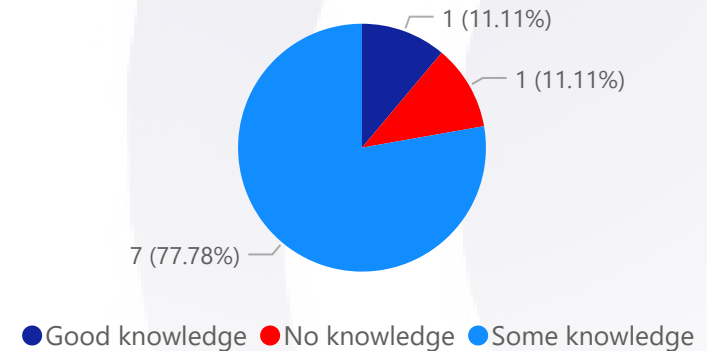
Understanding of the main areas of fraud and corruption risk that the organisation is exposed to.



knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA 2014).

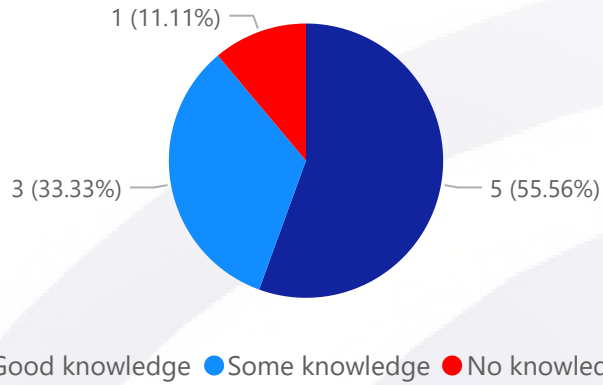


Knowledge of the organisation's arrangements for tackling fraud.

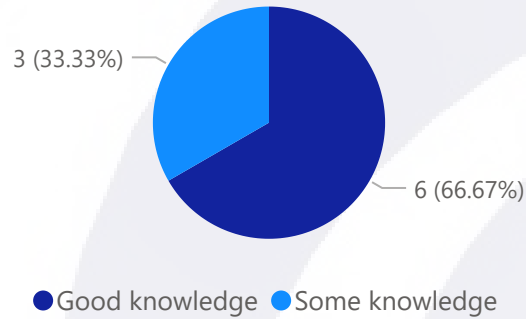


## Values of good governance

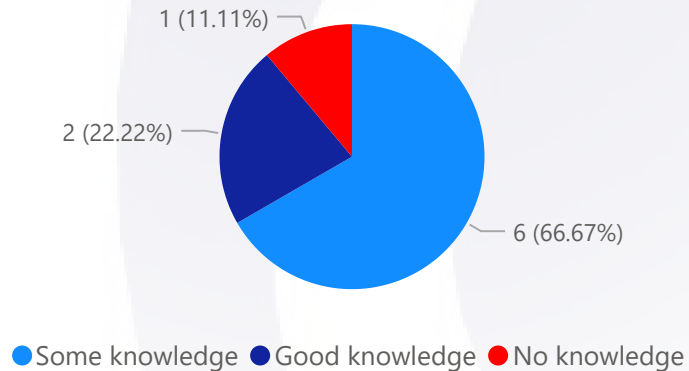
### Knowledge of the Seven Principles of Public Life.



### Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff (e.g. code of conduct).



### Knowledge of the whistleblowing arrangements in the authority.



## Additional skills

Attribute	No	Yes	Total
Direct experience of managing or working in a service area similar to that operated by the authority	55.56%	44.44%	100.00%
Knowledge gained from management or development work in IT	55.56%	44.44%	100.00%
Knowledge of risks and opportunities associated with major activity areas		100.00%	100.00%
Legal qualification or knowledge of specific areas of interest to the committee, i.e. data protection, contract law etc.	66.67%	33.33%	100.00%
Practical experience of applying risk management	22.22%	77.78%	100.00%
Previous scrutiny committee experience	44.44%	55.56%	100.00%
Professional accountancy qualification	77.78%	22.22%	100.00%
Professional internal audit qualification	100.00%		100.00%
Project management qualifications or knowledge of project management principles	44.44%	55.56%	100.00%
Risk management qualification	66.67%	33.33%	100.00%
<b>Total</b>	<b>53.33%</b>	<b>46.67%</b>	<b>100.00%</b>

Attribute	Always	Sometimes	Total
Chair meetings effectively if required: summarising issues, promoting active participation by all and focusing on the outcomes /actions from the meeting	66.67%	33.33%	100.00%
Challenge performance and seek explanations while avoiding hostility	88.89%	11.11%	100.00%
Ensure there is a clear plan of action and allocation of responsibility	66.67%	33.33%	100.00%
Focus on material issues/overall position, rather than being side tracked by detail	44.44%	55.56%	100.00%
Frame questions that draw out relevant facts and explanations	66.67%	33.33%	100.00%
Support the use of plain English in communications, avoiding acronyms, jargon, etc.	77.78%	22.22%	100.00%
To confidently evaluate information on the basis of evidence presented, avoiding bias or subjectivity	77.78%	22.22%	100.00%
Understand the practical implications of recommendations to understand how they might work in practice	66.67%	33.33%	100.00%
<b>Total</b>	<b>69.44%</b>	<b>30.56%</b>	<b>100.00%</b>