

APPENDIX B

Joint Audit and Standards Committee attendee evaluation 2022

Key attendees were asked for their views on the operation of the JASC during 2022.

	<i>Unable to assess</i>	<i>Poor 1</i>	<i>Weak 2</i>	<i>Acceptable 3</i>	<i>Good 4</i>	<i>Very Good 5</i>	<i>Optional Comments (particularly for areas of improvement)</i>
<i>How well do you think the JASC displays an appropriate understanding of:-</i>							
<u>Organisational knowledge</u>							
1.1 the organisation's governance structures and decision making processes.					XXXX X		Enhanced by assurance map
1.2 organisational objectives & major functions of the organisation.					XXXX	X	
<u>Audit committee role and functions</u>							
2.1 the JASC's role and place within the governance structures					XX	XXX	Attendance by PCC & chief officers enhances committee's effectiveness
<u>Technical understanding of:-</u>							
3.1 the principles of good governance					XX	XXX	
3.2 Internal Audit					XXX	XX	
3.3 External Audit					XX	XXX	
3.4 Financial management and reporting					XXXX	X	
3.5 Risk management					XX	XXX	
3.6 Counter fraud	XX See note 1			XX See note 2	X		Note 1 Insufficient work done or evidence collected to comment. Note 2: Counter fraud annual report?
3.7 Treasury management	X				XXX	X	

	<i>Unable to assess</i>	<i>Poor 1</i>	<i>Weak 2</i>	<i>Acceptable 3</i>	<i>Good 4</i>	<i>Very Good 5</i>	<i>Optional Comments (particularly for areas of improvement)</i>
How well do you think the JASC displays appropriate ways of working :-							
<u>Strategic thinking and understanding of materiality:</u> Is able to focus on material issues and the overall position rather than being side tracked by detail?					XXXX	X	
<u>Questioning and constructive challenge:</u> Is able to frame questions that draw out relevant facts and explanations, challenge performance and seeking explanations while avoiding hostility or grandstanding?					XX	XXX	
<u>Focus on improvement:</u> that ensures there is a clear plan of action and allocation of responsibility?					XXXX	X	
<u>Able to balance practicality against theory:</u> is able to understand the practical implications of recommendations to understand how they might work in practice?				X	XXXX		
<u>Clear communication skills:</u> Is able to clearly communicate advice and opinions to JASC attendees?					XXX	XX	
<u>Objectivity:</u> Evaluates information based on evidence presented, avoids bias or subjectivity?					X	XXXX	
<u>Meeting management:</u> meetings are conducted effectively?				X See note 3	XX	XX	Note 3: Agenda mgt & timing can be a challenge (this is not something unique to JASC) & ensuring the right amount of time for all items

Completed by:

Jackson Murray, External Audit (note 2)

Jeff Carruthers, Director of Finance (note 1)

DCC Alex Franklin-Smith

Sara Ansell

Stephen Russell (note 3)