

**Appendix 2a: Summary of assurance available to the Audit Committee 2014/15**

Terms of Reference Areas	Level of Assurance Provided		
	Good	Adequate	Improvement Required
<b>Regulatory Framework</b>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Manager Assurance Statements (Appendix 5)</li> </ul>	<ul style="list-style-type: none"> <li>• Counter Fraud &amp; Investigations Directorate Status Report</li> <li>• Risk Management Strategy &amp; Appetite Report</li> <li>• Risk Management Register</li> <li>• Mid Year Update on Implementing the Annual Governance Action Plan</li> </ul>	
<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>• Financial Statements / Changes in Accounting Policy</li> <li>• Budget Monitoring and Management Accounts</li> <li>• Treasury Management Strategy, Review and Annual Reports</li> <li>• Budget Proposals 2015/16</li> </ul>		
<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>• Charter, Strategy and Plan</li> <li>• Quarterly Performance Reports, including Performance Indicators</li> <li>• Annual Service Performance Assessment</li> <li>• Head of Internal Audit Performance Appraisal Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Head of Internal Audit Annual Opinion</li> <li>• Mid Year Update on Implementing the Annual Governance Action Plan</li> </ul>	

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	Good	Adequate	Improvement Required
<b>External Audit</b>	<ul style="list-style-type: none"> <li>• External Audit Strategy</li> <li>• Opinion on the Financial Statements, Unqualified</li> </ul>		
<b>Audit Committee Accountability Arrangements</b>	<ul style="list-style-type: none"> <li>• Terms of Reference Review and Work Programme</li> <li>• Annual Performance Review</li> <li>• Annual Report</li> <li>• Board Approval of Meeting Minutes</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Effectiveness Review</li> <li>• Mid Year Update on Implementing the Annual Governance Action Plan</li> </ul>	
<b>Resident Scrutiny Panel</b>	<ul style="list-style-type: none"> <li>• Agree Resident Scrutiny Forum Terms of Reference</li> </ul>	<ul style="list-style-type: none"> <li>• Forum Annual Review</li> <li>• Caretaking Review Update</li> <li>• Forum Actions - Grounds Maintenance</li> </ul>	