

ANNEX A: SOME KEY REFERENCES

There are several useful sources of further information on audit that can be consulted:

- a) Your funding council's audit code is essential reading. They can be found at:
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| England | - www.hefce.ac.uk/pubs/hefce/2006/06_24/ |
| Scotland | - www.sfc.ac.uk/information/information_gmap/financial_memorandum_jan_06 . |
| Wales | - http://194.81.48.132/FinanceAssurance_Docs/Financial_Memorandum.pdf |
| Northern Ireland | - available from the Department of Employment and Learning. |
- b) The CUC *Guide for Members of Higher Education Governing Bodies* in the UK has a short section on governors' responsibilities in relation to audit. Available from www.shef.ac.uk/cuc

The references which follow were produced mainly for audit committee members, but some sections will be worth reading by all governors:

- c) *Handbook for Members of Audit Committees in Higher Education Institutions, CUC, 2008*. A comprehensive guide for audit committee members, but particular chapters worth reading by all governors include Chapter 2, Creating an Effective Audit Committee and Chapter 12, Assessing Audit Committee Effectiveness. Available from www.shef.ac.uk/cuc, but your governing body clerk should also be able to provide a copy.
- d) *Handbook for Audit Committee Members in Further and Higher Education, 2nd Edition, CIPFA 2005*. A more concise guide covering much the same ground as the CUC publication. Available from CIPFA, or through your governing body clerk. From www.cipfa.org.uk.
- e) *Shaping the UK Audit Committee Agenda; KPMG LLP 2004* - available at <http://www.kpmg.co.uk/pubs/beforepdf.cfm?PubID=1896>. Though intended for the commercial sector, contains plenty of thought provoking material for audit committees and governors generally.
- f) The National Audit Office website contains a useful list of audit publications, including self-assessment checklists. It also has links to other useful sites. See: http://www.nao.org.uk/practice_areas/FMAG/Audit_Committees.htm