

Section 1 : Results of Good Practice Questionnaire

No	Question	1	2	3	4	5	Collective Response to Question	Action
	1 - Major Improvement							
	2 - Significant Improvement							
	3 - Moderate Improvement							
	4 - Minor Improvement							
5 - No Further Improvement								
<b>1.</b>	<b>Good Practice : Governance and Audit Committee Purpose and Governance</b>							
1.1	Does the authority have a dedicated Governance and Audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?					Y		No action
1.2	Does the Governance and Audit Committee report directly to the full council?					Y		No action
1.3	Has the committee maintained its advisory role by not taking on any decision-making powers?					Y		No action
1.4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?					Y		No action
1.5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?			Y			Visit by the Chair / Vice Chair was positive and would welcome more of this. Independent Members - what does Cabinet expect from the committee as it is felt that a lot of new members do not understand the role of Governance and Audit Committee and or the role of the Lay Member.	Briefings to members on those committees who have co-opted members would be helpful. Used as a Phase 2 induction for members and tailor to specific groups
1.6	Does the Governance and Audit Committee escalate issues and concerns promptly to those in governance and leadership roles?					Y		No action
1.7	Does the full Council hold the Governance and Audit Committee to account for its performance at least annually?				Y		Annual report could be improved further to demonstrate the effectiveness and impact of the Governance and Audit Committee	<ul style="list-style-type: none"> <li>Improved the content of the annual report to demonstrate the range of challenge from committee and its</li> </ul>

							effectiveness and impact on the organisation <ul style="list-style-type: none"> <li>• Consult with Cabinet regarding value of the Committee</li> </ul>	
1.8	<p>Does the committee publish an annual report in accordance with the 2022 guidance, including:</p> <ul style="list-style-type: none"> <li>• compliance with the CIPFA Position Statement 2022</li> <li>• results of the annual evaluation, development work undertaken and planned improvements</li> <li>• how it has fulfilled its terms of reference and the key issues escalated in the year</li> </ul>					Y	No action	
<b>2. Good Practice : Functions of the Committee</b>								
2.1	<p>Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?</p> <p>Governance arrangements</p> <ul style="list-style-type: none"> <li>• Risk management arrangements</li> <li>• Internal control arrangements including: <ul style="list-style-type: none"> <li>○ Financial Management</li> <li>○ Value for money</li> <li>○ Ethics and standards</li> <li>○ Counter Fraud and Corruption</li> </ul> </li> <li>• Annual Governance Statement</li> <li>• Financial reporting</li> <li>• Assurance framework</li> <li>• Internal Audit</li> <li>• External Audit</li> </ul>					Y	No action	
2.2	<p>Over the last year, has adequate consideration been given to all core areas ?</p>			Y			<ul style="list-style-type: none"> <li>• Value for Money, more assurance is required in this area</li> <li>• Ethical framework whilst received a report it would be useful to share with the new members of the committee</li> <li>• Anti-fraud and corruption additional information regarding the work undertaken would have useful</li> </ul>	<ul style="list-style-type: none"> <li>• Liaise with External Audit over Value for Money</li> <li>• Share Ethic reports with the committee Introduce an additional report on Anti-Fraud &amp; Corruption</li> </ul>

2.3	Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?			Y			<ul style="list-style-type: none"> <li>The committee is not aware of being informed of any major projects such as ADMs or the Theatre - development capital project.</li> <li>Would also be picked up in the Audit plan where relevant.</li> </ul>	<ul style="list-style-type: none"> <li>Potential for Project management / Governance arrangements training</li> <li>Bring reports to Committee on major project regarding the governance arrangements</li> <li>Receive a report on all major projects to determine whether further separate reporting on governance arrangements should be received.</li> </ul>
2.4	Has the committee met privately with the external auditors and head of internal audit in the last year?					Y		No action
<b>3.</b>	<b>Good Practice : Membership and Support</b>							
3.1	Has the committee been established in accordance with the 2022 guidance as follows? <ul style="list-style-type: none"> <li>Separation from executive</li> <li>A size that is not unwieldy and avoids use of substitutes</li> <li>Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation</li> </ul>					Y		No action
3.2	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?					Y	<ul style="list-style-type: none"> <li>There naturally is a mix of skills on the Committee. Knowing the background, skills, knowledge to each would be helpful to the Chair.</li> <li>CIPFA eLearning available of YouTube on Risk Management should members wish to review.</li> </ul>	<ul style="list-style-type: none"> <li>To reintroduce the pre committee training session at the committee meeting ahead of any major paper to be tabled.</li> </ul>
3.3	Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?					Y	This also links into 1.14, 1.16 and 17	Include a mid-year review of the improvement and development plan.
3.4	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?					Y	It would however be useful to have a mid-year review of progress	Refer to action 1.15
3.5	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?					Y	The committee is relatively new and additional skills / training may be identified ongoing	Refer to action 1.15

3.6	Is adequate secretarial and administrative support provided to the committee?					Y		No action
3.7	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the Corporate Finance Officer?					Y		No action
<b>4.</b>	<b>Good Practice : Effectiveness of the Committee</b>							
4.1	Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?			Y			In general, the feedback from senior officers has been positive. I am not aware however that we have received feedback from those who "rely on our work"	During the next self-assessment, ask specific questions of Cabinet / Chair of Scrutiny. This would feed into the review of how effective the committee is and its annual report.
4.2	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?					Y	Committee felt the meetings are chaired effectively.  Collectively the committee wants to see how their contribution drives improvement Her knowledge and in-depth reading of report / guidance encourages others to contribute.	No action
4.3	Are meetings effective with a good level of discussion and engagement from all the members?					Y	There hasn't always been a good level of engagement from all members but this is improving with new members on the committee.  Members feel ability to contribute. Some members still trying to find their way around the documents as they can be lengthy.	Set up a separate meeting with key members of the committee to go through specific reports.
4.4	Has the committee maintained a non-political approach to discussions throughout?					Y		No action
4.5	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?					Y	We see a great deal of senior Finance staff but we don't tend to have representation from the managers of other services. There has been an improvement in this area recently.	<ul style="list-style-type: none"> <li>• Have more open discussions on how to learn from the work.</li> <li>• Link up with risk management dash board when available and ask Chief Officers and Senior Officers to invite to attend committees to provide an update.</li> </ul>

4.6	Does the committee make recommendations for the improvement of governance, risk and control arrangements?			Y			All members need to think hard about how to we can prove additional value by suggesting recommendations / practical actions.  Committee agrees they need to do more than just accept recommendations made and come up with our own and make a difference	<ul style="list-style-type: none"> <li>All members need to think hard about how to we can prove additional value by suggesting recommendations / practical actions</li> <li>Report writing guidance for officers re active recommendations and Officers to adapt their behavior for new members</li> </ul>
4.7	Do audit committee recommendations have traction with those in leadership roles?			Y			They could have more traction	Refer to action in 1.25
4.8	Has the committee evaluated whether and how it is adding value to the organisation?			Y			Instinctively the committee feel that they are adding value, but it can be difficult to support that view with clear evidence. To address this would relies on the other actions identified being addressed.	Refer to action in 1.25
4.9	Does the committee have an action plan to improve any areas of weakness?					Y		No action
4.10	Has this assessment been undertaken collaboratively with the audit committee members?					Y		No action
		0	0	7	7	15		

Summary of Section 1 - Governance and Audit Committee’s Self-Assessment - 2022/23

No	Topics	Questions Answered				
		Major Improvement	Significant Improvement	Moderate Improvement	Minor Improvement	No Further Improvement
1.	Governance and Audit Committee purpose and Governance	-	-	1	1	6
2.	Functions of the Committee	-	-	2	-	2
3.	Membership and Support	-	-	-	4	3
4.	Effectiveness of the Committee	-	-	4	2	4
	Overall Summary	-	-	7	7	15

Section 2 : Evaluation of the Impact and Effectiveness of the Governance and Audit Committee

Following the completion of Section 1, the Committee used this assessment to identify areas where additional information would be useful to the Committee to support them in discharging their function.

	Areas where the Governance and Audit Committee can have impact by supporting improvement	Key indicators of effective arrangements	Proposed Actions / Suggestions following Discussion
2.1	Promoting the principles of good governance and their application to decision making.	<ul style="list-style-type: none"> <li>• Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements.</li> <li>• Local arrangements for governance have been clearly set out in an up-to-date local code.</li> <li>• The authority’s scrutiny arrangements are forward looking and constructive.</li> <li>• Appropriate governance arrangements established for all collaborations and arm’s-length arrangements.</li> <li>• The head of internal audit’s annual opinion on governance is satisfactory</li> </ul>	<ul style="list-style-type: none"> <li>• CJs: Members to receive a briefing over its effectiveness. Whilst it is its own legal entity include as an agenda item for the explanation of the entity and then determine whether future work if required.</li> </ul>
2.2	Contributing to the development of an effective control environment.	<ul style="list-style-type: none"> <li>• The head of internal audit’s annual opinion over internal control is that arrangements are satisfactory.</li> <li>• Assessments against control frameworks such as CIPFA’s FM Code have been completed and a high level of compliance identified.</li> <li>• Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement.</li> </ul>	<ul style="list-style-type: none"> <li>• Information Security and Control framework - To receive a more detailed report to GAC on.</li> <li>• Health &amp; Safety – to receive a report at Committee to provide assurance</li> </ul>
2.3	Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<ul style="list-style-type: none"> <li>• A robust process for managing risk is evidenced by independent assurance from internal audit or external review.</li> </ul>	<ul style="list-style-type: none"> <li>• Follow up report to GAC</li> </ul>
2.4	Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<ul style="list-style-type: none"> <li>• The authority’s leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies.</li> </ul>	<ul style="list-style-type: none"> <li>• Training session on this could be useful but focussing on areas of difficulty rather than the assurance arrangements plus how impacts from the point it taken into account. E.g CJC - statutory partnership</li> </ul>

2.5	Supporting effective external audit, with a focus on high quality and timely audit work.	<ul style="list-style-type: none"> <li>• The quality of liaison between external audit and the authority is satisfactory.</li> <li>• The auditors deliver in accordance with their audit plan, and any amendments are well explained.</li> <li>• An audit of high quality is delivered.</li> </ul>	<ul style="list-style-type: none"> <li>• No actions / suggestions for improvement</li> </ul>
2.6	Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	<ul style="list-style-type: none"> <li>• Internal audit is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment).</li> <li>• The head of internal audit and the organisation operate in accordance with the principles of the CIPFA Statement on the Role of the Head of Internal Audit (2019).</li> </ul>	<ul style="list-style-type: none"> <li>• No actions / suggestions for improvement</li> </ul>
2.7	Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	<ul style="list-style-type: none"> <li>• Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives.</li> <li>• The authority's arrangements to review and assess performance are satisfactory.</li> </ul>	<ul style="list-style-type: none"> <li>• Need to gather further evidence to show how the Committee is aiding the achievement of the Council's goals.</li> </ul>
2.8	Supporting the development of robust arrangements for ensuring value for money.	<ul style="list-style-type: none"> <li>• External audit's assessments of arrangements to support best value are satisfactory.</li> </ul>	<ul style="list-style-type: none"> <li>• Look specifically at this when we consider the AGS push for more benchmarking.</li> </ul>
2.9	Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<ul style="list-style-type: none"> <li>• Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements.</li> </ul>	<ul style="list-style-type: none"> <li>• Ethics report to be recirculated to all members.</li> </ul>
2.10	Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	<ul style="list-style-type: none"> <li>• The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality.</li> <li>• The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion.</li> <li>• The authority has published its financial statements and AGS in accordance with statutory guidelines.</li> <li>• The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to critique reports and publications aimed at the public and to ask how public views have been taken into account.</li> </ul>