

GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 17 November 2021
Report Subject	Audit Committee Self-Assessment
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

This report shows the results of the Audit Committee self-assessment carried out in October 2021 during an online workshop. The workshop was well attended by all members of the Governance and Audit Committee and the level of contribution highlighted opportunities for further improvement.

The results of the self-assessment will also form the basis of training or development required by the Committee and it will feed into the preparation of the Annual Governance Statement 2021/22 and the Governance and Audit Committee Annual Report.

The results of the workshop and self-assessment are detailed in Appendix A.

RECOMMENDATIONS

1	That the Committee considers the results and reaches a decision on any action required, further information needed, and identifies development or training required for individuals or collectively.
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REPORT DETAILS

1.00	EXPLAINING THE GOVERNANCE AND AUDIT COMMITTEE SELF ASSESSMENT REPORT
1.01	The Chartered Institute of Public Finance and Accountancy (CIPFA) published 'Audit Committee – Practical Guidance for Local Authorities and Police' in May 2018, with the aim of providing CIPFA's view of best practice for Audit Committees and of supporting them in operating effectively.

	In 2019 CIPFA, as part of a Chairs and Vice Chairs Audit Committee network group produced an assessment on improvement the performance of the Committee. This has been used as the basis to self-assess the committee.																																																																
1.02	The Governance and Audit Committee is part of the governance framework of the Authority. It is therefore appropriate for the results of the self-assessment undertaken as part of the facilitation workshop to be incorporated into the Annual Governance Statement for 2021/22 which reports on overall governance within the Authority and will be published with the annual accounts.																																																																
1.03	<p>To evaluate the effectiveness of the Audit Committee a self-assessment was undertaken by Governance and Audit Committee members answer a series of questions covering the following specific areas:</p> <ul style="list-style-type: none"> • Good Governance • Internal Control • Risk • Assurance Framework • Internal and External Audit • Assurance Arrangements • Ethics and Values • Transparency and Accountability <p>The table below demonstrates the overall result of the evaluation over the effectiveness of the Committee is positive. Appendix A of the report covers in detail the 39 questions and responses to these questions.</p> <table border="1"> <thead> <tr> <th rowspan="2">No</th> <th rowspan="2">Topics</th> <th colspan="4">Questions Answered</th> </tr> <tr> <th>Strongly Agree</th> <th>Agreed and identified further areas for improvement</th> <th>Disagree and action required</th> <th>Not Applicable</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Good Governance</td> <td>3</td> <td>2</td> <td>0</td> <td>0</td> </tr> <tr> <td>2</td> <td>Internal Control</td> <td>3</td> <td>2</td> <td>0</td> <td>0</td> </tr> <tr> <td>3</td> <td>Risk</td> <td>4</td> <td>1</td> <td>0</td> <td>0</td> </tr> <tr> <td>4</td> <td>Assurance Framework</td> <td>3</td> <td>1</td> <td>0</td> <td>1</td> </tr> <tr> <td>5</td> <td>Internal and External Audit</td> <td>4</td> <td>1</td> <td>0</td> <td>0</td> </tr> <tr> <td>6</td> <td>Assurance Arrangements</td> <td>3</td> <td>3</td> <td>0</td> <td>0</td> </tr> <tr> <td>7</td> <td>Ethics and Values</td> <td>3</td> <td>1</td> <td>0</td> <td>0</td> </tr> <tr> <td>8</td> <td>Transparency and Accountability</td> <td>3</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>26</td> <td>11</td> <td>0</td> <td>2</td> </tr> </tbody> </table> <p>During the workshop the Governance and Audit Committee discussed opportunities for further improvement, these actions are also detailed within Appendix A.</p>	No	Topics	Questions Answered				Strongly Agree	Agreed and identified further areas for improvement	Disagree and action required	Not Applicable	1	Good Governance	3	2	0	0	2	Internal Control	3	2	0	0	3	Risk	4	1	0	0	4	Assurance Framework	3	1	0	1	5	Internal and External Audit	4	1	0	0	6	Assurance Arrangements	3	3	0	0	7	Ethics and Values	3	1	0	0	8	Transparency and Accountability	3	0	0	1			26	11	0	2
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2.00	RESOURCE IMPLICATIONS
2.01	None from the report itself. Resources may be required to address any actions or development needs identified.
3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Summary results compiled from facilitation workshop attended by the Governance and Audit Committee members.
4.00	RISK MANAGEMENT
4.01	The Governance and Audit Committee is part of the governance framework for the Authority. It therefore must function effectively to fulfil its role. This process allows the committee to assess how effective it is and take action to mitigate any deficiencies.
5.00	APPENDICES
5.01	Appendix A – Results of Governance and Audit Committee Self-Assessment and Action Plan
6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None. Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager Telephone: 01352 702231 E-mail: Lisa.brownbill@flintshire.gov.uk
7.00	GLOSSARY OF TERMS
7.01	Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basis principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.