

GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 March 2023
Report Subject	Governance and 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 Governance and Audit Committee self-assessment carried out in December 2022 during an online workshop. The workshop was well attended by most 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 feed into the preparation of the Annual Governance Statement 2022/23 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	In November 2022, The Chartered Institute of Public Finance and Accountancy (CIPFA) published its revised publication on 'Audit Committee – Practical Guidance for Local Authorities and Police', with the aim of providing CIPFA's view of best practice for Governance and Audit Committees following the introduction of the Local Government Elections (Wales) Act 2021.

	<p>Within the guidance there were two separate assessments:</p> <ol style="list-style-type: none"> 1) Self-Assessment of Good Practice; and 2) Evaluating the Impact and Effectiveness of the Governance and Audit Committee. <p>Both assessments were used during the workshops and the findings can be found in Section 1 & 2 of Appendix A.</p>
1.02	<p>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 to be incorporated into the Annual Governance Statement for 2022/23 which reports on the overall governance arrangements within the Authority and will be published with the annual accounts.</p>
1.03	<p>Prior to the workshop two questionnaires were circulated to members for completion:</p> <ol style="list-style-type: none"> 1) Good Practice Self-Assessment Questionnaire 2) Evaluating the Impact and Effectiveness of the Governance and Audit Committee Questionnaire. <p>In total four members returned both questionnaires prior to the workshop and these were used to form the basis of the discussion.</p> <p>The topics covered during the workshops were:</p> <ul style="list-style-type: none"> • Governance and Audit Committee Purpose and Governance • Functions of the Committee • Membership and Support • Effectiveness of the Committee <p>Based on the conclusions made during the workshop in relation to the above topics the committee then assessed its Impact and Effectiveness, identifying areas where additional information could be received by the Committee to support them in fulfilling their function and deliver greater Impact and Effectiveness.</p>
1.04	<p>The results of the workshop identified some positive improvements to assist the Committee in developing its own skills as well as identifying where additional information is sought as a committee to provide them with more assurance:</p> <ol style="list-style-type: none"> 1) The Good practice self-assessment identified that: <ul style="list-style-type: none"> • No further improvements were required for 52 % of the questions; • Minor improvements were identified for 24% of the questions; • Moderate improvements were identified for 24% of the questions; and • No significant or major improvements were identified. <p>The rating between minor and moderate has been determined based on the complexity and time required to implement the action. These actions are detailed within Section 1 of Appendix A.</p>

	<p style="text-align: center;">Outcome of GAC Self-Assessment - 2022/23</p> <div style="text-align: center;">  </div> <p style="text-align: center;"> ■ Major Improvement ■ Significant Improvement ■ Moderate Improvement ■ Minor Improvement ■ No Further Improvement </p> <p>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. This is detailed within Section 2 of Appendix A.</p>
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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 Improvement Plan

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None.

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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 basic 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.