

No	Question	Agree	Agree & identified areas for improvement	Disagree	Response to Question	Action
1.	<b>Good Governance : Promoting the principles of good governance and its application to decision making</b>					
1.1	How does the Committee promote the principles of good governance within the organisation?		Y		Through training, self-assessment and Audit Wales. However the Committee was unsure about 'promoting' the committee. Given the new Act will require a Lay Member as Chair this will need to be given further consideration. The committee also identified that it would be good to benchmark forward work programmes of other LAs to theirs.	As a result of the new Act, consideration needs to be given as to how the Chair will be able to fulfil their role and form a relationship with officers and members of the Council. To benchmark other G&AC work programmes.
1.2	What work does the Committee carry out to satisfy itself that the WFG Act, five ways of working, are in evidence in the organisation's decision-making (long-term, integration, involvement, collaboration & prevention)?	Y			Yes via various reports. Reference made to the report template to be completed	No action required
1.3	How does the Committee promote and encourage openness and transparency in decision making?		Y		The Committee encourages consultation when an issue arises. All reports are open and transparent, available to the public. A discussion took place over how O&SC's see and/or know about the G&AC. This was picked up in the previous self-assessment. Going forward a questionnaire will also be sent to the O&SC chairs. G&AC feel there is little communication between the committee and the O&SC's presently however appreciated the liaison group has only just been reconvened	As part of the self-assessment process next year the Overview & Scrutiny Committees, Cabinet Members and Chief Officers will be consulted.

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					following the pandemic and therefore will reassess at a later date.	
1.4	Does the Committee consider whether key organisational decisions are aimed at optimising the achievement of the organisation's intended outcomes?	Y			The committee feels they have sight of treasury management / financial information which is used to inform decisions. There is a sense that there is some tension between senior officers of the Council and the G&AC about why we are looking into this, however members felt their questions were justified in order to fulfil the role and responsibilities of the Committee.	No action required
1.5	Does the Committee ensure that key organisational decisions are based on proper considerations and are evidence based?	Y			Yes it does. Reports are reviewed and scrutinised and challenged in depth.	No action required
<b>2.</b>	<b>Internal Control : Raising awareness of the need for sound internal control and contributing to the development of an effective control environment</b>					
2.1	Does the Committee actively promote the need for and benefits of good governance within the organisation?	Y			Yes we do – consider the relevant report and ask probing questions to get behind some of the issues	No action required
2.2	Does the Committee formally report the findings of its work and its recommendations for improving internal control to the Council?		Y		Yes through its Annual report to Council. The Committee did recognise that it would be helpful if they made more recommendations than accepting reports as this would help with visibility.	Where appropriate the Committee to make recommendations rather than accepting reports.
2.3	Does the Committee periodically revisit its recommendations to confirm they have been implemented?	Y			Though action tracking	No action required

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2.4	Is the Committee recognised within the Council as an agent for improvement?		Y		It difficult to determine this (by lay members) Chair also has a question regarding this – area to explore with the appointment of the new chair. It was also raised that refresher training for G&AC members could be beneficial as well as an awareness session for non G&AC members.	Refer to action 1.1 Develop the training available for the new members of the G&AC and an awareness session for non G&AC members.
2.5	Does the Committee ensure that the organisation’s Annual Governance Statement is consistent with the Committee knowledge of the control environment and the findings of the Committee’s work?	Y			Yes in general they do this. The Committee always asked about evidence and for the first time this year were part of the AGS process and attended a challenge workshop.	No action required
<b>3.</b>	<b>Risk : Supporting arrangement for governance of risk and for effective arrangements to manage risk</b>					
3.1	Does the Committee’s work programme include review of the organisation’s risk management arrangements?	Y			Yes it does.	No action required
3.2	Does the Committee examine the strategic risk register and seek assurances that the register is complete and that risks are being effectively managed?	Y			The committee does ask questions about risks falling under the radar.	No action required
3.3	Does the Committee periodically deep-dive into a specific risk/risk area to confirm that risk management and mitigation arrangements are fit for purpose?		Y		The Committee feel this should be done however recognise that there is a degree of sensitivity around this. There is also a cross over between G&AC and O&S. G&AC do receive Red reports / Limited assurance reports in full and the Chief Officer / Services will also attend.	Invite individual managers to meeting re risk owners from the risk register to deepen own understanding and promote / awareness.

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					The review of risks is also picked up as part of the audit planning process.	
3.4	Does the Committee, where considered necessary, invite individual risk owners to appear before the Committee to explain and clarify the arrangements in place?	Y			Yes where Red / Limited Assurance audit reports are reported the Chief Officer and / or Service Managers will attend.	No action required
3.5	Does the Committee review the Internal Audit Plan to ensure that risk management arrangements are subject to audit review?	Y			Yes, the Committee spends a lot of time considering and reviewing the audit plan and its content.	No action required
<b>4.</b>	<b>Assurance Framework : Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively</b>					
4.1	Does the Committee have oversight of and report on the organisation's entire assurance framework?	Y			Yes it does through the Annual Governance Statement, Internal Audit's Annual Report, External Audit's report and other external regulatory reports.	No further action required
4.2	Does the Committee assess and report on the adequacy of the organisation's assurance framework?	Y			Yes as above.	No further action required
4.3	Is the Committee involved in the Annual Governance Statement (AGS) process throughout the year and able to satisfy itself that the process is comprehensive and that the statements in the AGS are evidence based?	Y			Yes the Committee is involved in the process asking searching questions through a workshop session.	No action required
4.4	Does the Committee have good relationships and able to share information with other parts of the assurance framework, eg Scrutiny, Internal Audit, Complaints		Y		Yes with Internal audit and there is an escalation process in place with the O&SCs. There is a Chairs and Vice Chairs Liaison group in place but feels this is the lowest	To arrange training for G&AC member on corporate complaints.

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					priority for everyone. However appreciates that it has only just been reconvened as result of the pandemic. Currently complaints is reported to CROSC however from April 2022 this will fall under the remit of the Committee. Training in this area has been identified by the members.	
4.5	Does the Committee go beyond simply confirming the existence of assurance mechanisms to confirming that those mechanisms are operating effectively?	N/A			This Committee feels by doing this the boundaries between A&GC and O&SCs would be blurred	No action required.
<b>5.</b>	<b>Internal and External Audit: Reinforcing the objectivity, importance and independence of internal audit and external audit and therefore the effectiveness of the audit functions.</b>					
5.1	Does the Committee have a clear understanding of the distinct roles, remits and functions of internal and external audit?	Y			Yes it does	No action required.
5.2	Does the Committee give detailed consideration to the work of internal and external audit to gain insight into the effectiveness of the internal control environment?	Y			Yes it does	No action required.
5.3	Does the Committee review and comment on audit plans to satisfy itself that they are designed to address key risk areas?	Y			Yes it does	No action required.
5.4	Does the Committee ensure that internal and external audit recommendations are addressed and implemented by the organisation?		Y		This is always an area for improvement, however proportionality needs to be considered here.	The Internal Audit Manager to review alternative approaches for actions tracking with Management.

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5.5	Does the Audit Committee Chair have a good relationship with his auditors which allows for free and frank exchange of views and sharing of information?	Y			There is a good relationship in place. Private meetings also take place with internal and external auditors	No action required.
6.	<b>Assurance Arrangements: Aiding the achievement of the Authorities goals and objectives through helping ensure appropriate governance, risk, control and financial assurance arrangements.</b>					
6.1	Is the Committee focused on ensuring that appropriate governance, risk, control and financial assurance arrangements are in place, whilst setting aside individual views on the merits of policy?	Y			Yes however, unsure whether the Council's leadership sees it this way	No action required.
6.2	Does the Committee examine matters prospectively, as well as retrospectively, ie does the Committee seek to provide input on appropriate governance, risk, control and financial assurance arrangements <b>before</b> policy initiatives are implemented or projects go live?	Y			Very rarely consider matters prospectively. Need to review this in line with the Committee TOR. Further update to the question is that the TOR set by CIPFA do not ask this of the Committee.	No action required.
6.3	Does the Committee develop its work programme (and timetable for delivery) to align with the organisation's key governance, risk, control and financial assurance needs?	Y			Yes it does	No action required
6.4	Do members of the Committee have strong working relationships with members of the Executive which provide the Committee with early warning of planned developments / projects, and enable the Committee to ensure that appropriate governance, risk, control and		Y		Strong working relationship is there however with the new arrangement for the Chair this will need to be considered carefully. The committee questioned the reference to early warnings. Since the session, the CIPFAs model TOR has since been reviewed and currently	Relationship of the future chair to be considered given the position will be a lay member.

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	financial assurance arrangements are considered at an early stage?				does not require the G&AC to be made aware of early warning.	
6.5	Do the quarterly Treasury Management reports provide members with the information they need? Is there too much information or too little? Is there anything else that would be useful to include?		Y		Reports are comprehensive Treasury Management training sessions could be developed as the last one was complex. May be one put on internally. The committee also raised a point that external audit are placing more emphasis on value for money work and questioned whether this would be part of the G&AC remit.	The approach to delivering Treasury Management training to be review to reflect the feedback from the committee. Accountancy to liaise with external audit over the role of G&AC and value for money work
<b>7.</b>	<b>Ethics and Values: Helping the Authority to implement the value of ethical governance, including effective arrangements for countering risks of fraud and corruption.</b>					
7.1	Does the Committee's remit look at the Council's ethical governance arrangements, eg values, counter-fraud arrangements, whistleblowing, management of interests etc?	Y			Yes it does	No action required
7.2	What evidence does the Committee draw on to assess the adequacy and effectiveness of the ethical governance and its counter-fraud arrangements?	Y			Within the internal Audit Annual report the Council's effectiveness against its counter fraud arrangements are reported.	No action required
7.3	How does the Committee obtain assurance that values and ethical governance arrangements have been effectively communicated across the organisation and have been embedded?		Y		In terms of ethical values, this is an area the committee has not been involved in, in detail. An audit has been completed. The full report is to be shared with the G&AC for information. The Committee did highlight that it would be useful to see the annual report from the Standards Committee for oversight.	Audit report on Ethical Values to be shared in full with the Governance and Audit Committee. Annual report from standards committee to be shared to the Governance and Audit Committee for oversight

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7.4	How does the Committee report its findings on the organisation's ethical governance and counter-fraud arrangements and recommendations for improvement?	Y			Annual report from the Governance and Audit Committee and Internal Audit Annual Report.	No action required
8.	<b>Transparency &amp; Accountability: Promoting measures to improve transparency and accountability and effective public reporting to the Authority's stakeholders and the local community.</b>					
8.1	Does the Committee consider, as part of its work programme, whether the organisation's public reporting is transparent and accountable?	Y			There was discussion over what is considered public reporting. All audit papers are online. The AGS has become more accessible. Each meeting now recorded and streamed.	No action required
8.2	Does the Committee have a clear understanding of the various ways in which the organisation publicly reports, and how it caters for those with accessibility requirements?	Y			Yes it does	No action required
8.3	Has the Committee considered evidence that could show the organisation does not report transparently and accountably, e.g. complaints information, use of Freedom of Information, subject access requests, adverse findings of Public Services Ombudsman, Information Commissioner etc?	N/A			The committee doesn't consider this their role. Specifically O&SCs would cover this as well as the standards committee.	No action required
8.4	Does the Committee consider whether the Council's accounts are accessible to members of the public?	Y			Yes it does	No action required

**Summary of Governance and Audit Committee’s Self-Assessment 2021/22**

No	Topic	Questions Answered			
		Strongly Agree	Agree but identified areas for improvement	Disagree and action required	Not Applicable
1.	<b>Good Governance</b> : Promoting the principles of good governance and its application to decision making	3	2	0	0
2.	<b>Internal Control</b> : Raising awareness of the need for sound internal control and contributing to the development of an effective control environment	3	2	0	0
3.	<b>Risk</b> : Supporting arrangement for governance of risk and for effective arrangements to manage risk	4	1	0	0
4.	<b>Assurance Framework</b> : Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively	3	1	0	1
5.	<b>Internal and External Audit</b> : Reinforcing the objectivity, importance and independence of internal audit and external audit and therefore the effectiveness of the audit functions.	4	1	0	0
6.	<b>Assurance Arrangements</b> : Aiding the achievement of the Authorities goals and objectives through helping ensure appropriate governance, risk, control and financial assurance arrangements.	3	3	0	0
7.	<b>Ethics and Values</b> : Helping the Authority to implement the values of ethical governance, including effective arrangements for countering risks of fraud and corruption.	3	1	0	0
8.	<b>Transparency &amp; Accountability</b> : Promoting measures to improve transparency and accountability and effective public reporting to the Authority’s stakeholders and the local community.	3	0	0	1
	<b>Overall Summary</b>	<b>26</b>	<b>11</b>	<b>0</b>	<b>2</b>