Section1 – Self-Assessment of Good Practice

Score Criteria

1.	Major Improvement
2.	Significant Improvement
3.	Moderate Improvement

4.	Minor Improvement
5.	No Further Action

Ref	Good Practice Questions	22.23 Score	23.24 Score	Collective Response to Questions	Action Required
A.	**Good Practice :** Governance and Audit Committee purpose and Governance				
A1.1	Does the authority have a dedicated Governance and Audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?	5	5		No action required
A1.2	Does the Governance and Audit Committee report directly to the full council?	5	5		No action required
A1.3	Has the committee maintained its advisory role by not taking on any decision-making powers?	5	5		No action required
A1.4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	5	5		No action required
A1.5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	3	3	• Concerned only one response back. To be followed up. • Meetings with Chairs of OSC to be in place. Individual meetings, rather than a liaison group. relationships - also applies to B1.10	• Send a reminder re questionnaires as well as sending the questionnaire to Chief Officers. • Individual meetings to be established between the Chair and Vice Chair of GAC and each OSC with the aim of improving relationships and understanding of each other's role. (Refer to 1.2 Appendix B – Detailed Action Plan)
A1.6	Does the Governance and Audit Committee escalate issues and concerns promptly to those in governance and leadership roles?	4	4		No action required
A1.7	Does the full Council hold the Governance and Audit Committee to account for its performance at least	5	5		No action required

Ref	Good Practice Questions	22.23 Score	23.24 Score	Collective Response to Questions	Action Required
	annually?				
A1.8	Does the committee publish an annual report in accordance with the 2022 guidance, including: • Compliance with the CIPFA Position Statement 2022	5	4		No action required
	• Results of the annual evaluation, development work undertaken and planned improvements	5	4		No action required
	• How it has fulfilled its terms of reference and the key issues escalated in the year	5	3	GAC Annual Report could be enhanced to highlighted some of the concerns of the Committee.	Enhance the format of the GAC annual report to bring out the areas of challenge / improvements made by the Committee. (Refer to 5.1 – Appendix B – Detailed Action Plan)
B.	**Good Practice** : Functions of the Committee				
B1.9	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?				
	· Governance arrangements	5	4		
	· Risk management arrangements	5	4		

	· Internal control arrangements including:
	   o Financial Management
	   o Value for Money
	   o Ethics and Standards
	   o Counter Fraud and Corruption
		4	4		Overall, no action required

	· Annual Governance Statement	5	5		
	· Financial reporting	5	5		
	· Assurance framework	5	4		
	· Internal Audit	5	5		
	· External Audit	5	5		
B1.10	Over the last year, has adequate consideration been given to all core areas ?	3	3	• Need to ensure that the Council gets VFM from the arrangements are put in place.	• As part of the Corporate Self-Assessment workshop for members consider how VFM is being achieved. (Refer to 2.3 – Appendix B – Detailed Action Plan)

Ref	Good Practice Questions	22.23 Score	23.24 Score	Collective Response to Questions	Action Required
				• Need to make sure OSC are considering VFM. This could be picked up through the Corporate Self-Assessment workshop. Also see A1.5. • Need to have a more proactive approach. This could be achieved through reviewing the FWP. • Minutes of meeting could further reflect the discussion of the committee and also provide their own recommendations and reword them. • Committee to meet before each Committee meeting to tease out the key element / assurance they would like and what they want from the report. • During the pre-briefing for the Chair and Vice Chair, to consider what are the likely issues. • Look at how areas of red / amber red reports can be reported differently to highlight the risks more.	• Committee to meet prior to each meeting to discuss key issues. . (Refer to 3.2 – Appendix B – Detailed Action Plan) • Highlight key points during the pre-briefing with the Chair / Vice Chair. (Refer to 3.3 - Appendix B – Detailed Action Plan) • Discuss with Committee how they with Red / Amber Red reports to be presented. (Refer to 3.3 – Appendix B – Detailed Action Plan)
B1.11	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?	4	4	Committee felt that they were achieving their Terms of Reference. An example of this being the report on Complaints, looking at what have we learned and system development.	No action required
B1.12	Has the committee met privately with the external auditors and head of internal audit in the last year?	5	4		No action required
C.	**Good Practice :** Membership and Support				
C1.13	Has the committee been established in accordance with the 2022 guidance as follows? • Separation from executive· • A size that is not unwieldy and voids use of	5	5		No action required

Ref	Good Practice Questions	22.23 Score	23.24 Score	Collective Response to Questions	Action Required
	substitutes • Inclusion of lay / co-opted independent members in accordance with legislation or CIPFA's recommendation				
C1.14	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	3	3	Chair not part of the selection process for members of the committee apart from the lay members.	• Ask Group Leaders to nominate members with the relevant skills. (Refer to 4.3 – Appendix B – Detailed Action Plan) • Identify more opportunities for training / identify gaps in skills and knowledge through a skills / knowledge matrix (Refer to 4.2 – Appendix B – Detailed Action Plan)
C1.15	Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?	3	3	Knowledge and Skills matrix shared with members. Softer skills - influencing to the organisation.	• Members to return the Knowledge and Skills matrix. • Identify other areas of training such as softer skills (influencing) (Refer to 4.2 – Appendix B – Detailed Action Plan)
C.1.16	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	4	4		No action required
C1.17	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	4	4		No action required
C1.18	Is adequate secretariat and administrative support provided to the committee?	5	5		No action required
C1.19	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the Corporate Finance Officer?	5	5		No action required
D.	**Good Practice** : Effectiveness of the Committee				
D1.20	Has the committee obtained positive feedback on its performance from those interacting with the	3	3	Refer to A1.5 above	Refer to A1.5 above

Ref	Good Practice Questions	22.23 Score	23.24 Score	Collective Response to Questions	Action Required
	committee or relying on its work?				
D1.21	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	4	5		No action required
D1.22	Are meetings effective with a good level of discussion and engagement from all the members?	4	4		No action required
D1.23	Has the committee maintained a non-political approach to discussions throughout?	5	4		No action required
D1.24	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?	4	4		No action required
D1.25	Does the committee make recommendations for the improvement of governance, risk and control arrangements?	4	4		No action required
D1.26	Do audit committee recommendations have traction with those in leadership roles?	4	3	Not just about traction but about how Committee follow through. A system needs to be in place to do this. Pursue whether things have been actioned.	Implementation of the actions above, in particular establishing contact with OSC Chairs / Vice Chairs and having the ability to raise queries. (Refer to 1.1 – Appendix B – Detailed Action Plan)
D1.27	Has the committee evaluated whether and how it is adding value to the organisation?	3	3	Its about recognising what the Committee can do. This links with all other actions.	Implementation of the actions above.
D1.28	Does the committee have an action plan to improve any areas of weakness?	4	4		No action required
D1.29	Has this assessment been undertaken collaboratively with the audit committee members?	4	5		No action required

Section 2 – Evaluating the Impact and Effectiveness of the Governance and Audit Committee

Ref	Areas where the Governance and Audit Committee can have impact by supporting improvement	Collective Response to Questions	Action Required
1.	Promoting the principles of good governance and their application to decision making.	Partnerships and collaborations have not considered by the Committee. Need to ensuring robust arrangements in place.	Liaise with service areas to establish the process I place for reporting in relation to Partnerships and collaborations.
2.	Contributing to the development of an effective control environment.	Governance and Audit Committee self-evaluation questionnaires to be sent to the Chief Executive, Chief Officers, and S151 Officer on their effectiveness of the committee. Full facts of information needed to obtain assurance.	Send self-assessment questionnaires out to the Chief Executive, Chief Officers, and S151 Officer.
3.	Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	• Risk Management training is available to all members. • CIPFA webcast - look for this. • Make e learning module available to members of the committee	Members to ensure they access all training relevant to their position.
4.	Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	Corporate Self-Assessment feedback on progress and recognition of the committee's involvement.	No further action required
5.	Supporting effective external audit, with a focus on high quality and timely audit work	Highlighting concern of slippage	Highlight concern over AW slippage
6.	Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	Think we have attended to this well, seeking assurances re resource adequacy, succession, and staff development arrangements	No further action required
7.	Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	Focus on the areas that have gone wrong and use as a template for the year.	Focus on the areas that have gone wrong and use as a template for the year.
8.	Supporting the development of robust arrangements for ensuring value for money.	Think links in with Section 1	Refer to section 1.
9.	Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	Approve the strategy. Don't get anything that is happening real time. Need regular feedback.	To establish alternative reporting arrangements

10.	Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	Helpful to focus on the effectives of improvement and the areas of concerns.	Refer to section 1 and the improvements to the Governance and Audit Committee's annual report.