

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

22 APRIL 2021

REPORT OF THE HEAD OF THE REGIONAL INTERNAL AUDIT SERVICE

EFFECTIVENESS OF THE GOVERNANCE AND AUDIT COMMITTEE SELF ASSESSMENT UPDATE

1. Purpose of report

- 1.1 To update members of the Committee, following feedback, on the findings of the Self-Assessment of Good Practice from the Chartered Institute of Public Finance & Accountancy (CIPFA) Audit Committees Practical Guidance 2018, originally reported on 28th January 2021.
- 1.2 To summarise the members' responses to a skills questionnaire issued to gauge their level of knowledge and experience of key areas.

2. Connection to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:-
 - **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

3. Background

- 3.1 CIPFA Audit Committee Practical Guidance for Local Authorities and Police 2018 Edition states, as part of its Position Statement, that '*Audit committees are a key component of an authority's governance framework. Their function is to provide an independent and high-level resource to support good governance and strong public financial management*'. The scope of this Position Statement includes all principal local authorities in the UK.
- 3.2 The effectiveness of this Governance and Audit Committee should be evaluated in line with the Self-Assessment of Good Practice included in CIPFA guidance. This provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement.

4. Current situation/proposal

- 4.1 The checklist was presented to Committee on 28th January 2021. During the meeting it was agreed that members of the committee would be given the opportunity to

provide their own feedback. In addition the Chair arranged some sessions which members were invited to join if they preferred.

4.2 A draft audit report is attached at **Appendix A** which provides a summary of the findings and the feedback received from members of this Committee, whilst **Appendix B** is the updated checklist. The draft audit report includes a management implementation plan which lists the recommendations being made as a result of this work.

4.3 A skills and knowledge questionnaire was also presented to Committee on 28th January 2021. It was agreed that this would be circulated for completion by all members. The results are also provided in the attached draft audit report at **Appendix A** whilst the questionnaire is attached at **Appendix C** for reference.

5. Effect upon policy framework and procedure rules

5.1 There is no effect upon the policy framework and procedure rules.

6. Equality Impact Assessment

6.1 There are no equality implications arising from this report.

7. Well-being of Future Generations (Wales) Act 2015 implications

7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

8. Financial implications

8.1 There are no financial implications as a result of the recommendations set out in the report.

9. Recommendation

9.1 That members of the Committee consider and respond to the recommendations in the draft audit report at **Appendix A**.

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Background Documents :

none