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| Meeting of: | GOVERNANCE AND AUDIT COMMITTEE |
| Date of Meeting: | 26 SEPTEMBER 2024 |
| Report Title: | GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT OF KNOWLEDGE & SKILLS |
| Report Owner / Corporate Director: | CHIEF OFFICER – FINANCE, HOUSING & CHANGE |
| Responsible Officer: | ANDREW WATHAN HEAD OF REGIONAL INTERNAL AUDIT SERVICE |
| Policy Framework and Procedure Rules: | The proposals in this report are in accordance with the policy framework and budget. |
| Executive Summary: | <ul style="list-style-type: none"> • Establishing a training programme and ongoing support for Governance and Audit Committee members is essential to ensure that they can confidently and effectively discharge their responsibilities. • A self-assessment questionnaire, based on the CIPFA publication ‘Audit Committees – Practical Guidance for Local Authorities & Police’, was circulated to members of this Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements. Four completed questionnaires were returned. • 89% responses from members of this Committee indicated that their level of knowledge and experience across the 10 statements, shown in Appendix A, was good or satisfactory. • The results illustrate that Governance and Audit Committee members have an overall sound base of knowledge and experience in the areas of responsibility for this Committee. • The questionnaire also asked Governance and Audit Committee members to indicate what knowledge and skills they had which will add value to the work of the Committee. The information received indicated that there is experience and knowledge, at varying levels, across all key areas. |

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| | <ul style="list-style-type: none">• This information can be used to inform the compilation of a programme of learning and development for the Governance and Audit Committee. |
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1. Purpose of Report

- 1.1 The purpose of this report is for the Committee to review the self assessment questionnaire feedback information provided by Government and Audit Committee Members to inform the development of a learning and development programme for the Committee.

2. Background

- 2.1 Establishing a training programme and ongoing support for Governance and Audit Committee members is essential to ensure that the Committee can confidently and effectively discharge their responsibilities. Exact needs will depend on the composition of the committee and members' existing knowledge and experience.
- 2.2 A self-assessment questionnaire, based on the Chartered Institute of Public Finance and Accountancy (CIPFA) publication 'Audit Committees – Practical Guidance for Local Authorities & Police', was circulated to members of this Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements.
- 2.3 Although membership of the Governance and Audit Committee has changed since the time the skills and knowledge self-assessment questionnaires were sent out, 5 current members have not provided a response. Seven completed questionnaires have been received and the results will assist in ensuring training needs are identified and met.

3. Current situation / proposal

- 3.1 The Self-Assessment Questionnaire is attached at **Appendix A**. The Governance and Audit Committee members were requested to consider ten statements and to indicate whether their level of knowledge / experience was either 'good', 'satisfactory' or 'little' knowledge in relation to each.
- 3.2 The responses from the returned questionnaires are at **Appendix B** and have been summarised below.
- 3.3 The feedback results include:
- 89% of responses from members of this Committee indicated that their level of knowledge and experience was at least satisfactory.
 - There were two statements where all seven members stated either good or satisfactory knowledge, these were:
 - External Audit
 - Values of Good Governance

- There were three statements where five of the seven members indicated they had good knowledge, however one member indicated little knowledge in each, these areas were:
 - Organisational Knowledge
 - Governance and Audit Committee Role and Functions External Audit
 - Internal Audit
- The remaining statements, where little knowledge was indicated by one member, were:
 - Financial Management and Accounting
 - Risk Management
 - Counter Fraud
 - Council Performance Self-Assessment
 - Complaints Handling

3.4 The results indicate that Governance and Audit Committee members have an overall sound base of knowledge and experience in the areas of responsibility for this Committee.

3.5 The questionnaire also asked Governance and Audit Committee members to indicate what knowledge and skills they had which will add value to the work of the Governance and Audit Committee.

3.6 The table below provides a summary of the feedback received in respect of areas of knowledge / skills.

Table 1 – Areas of Knowledge / Skills

| | Yes |
|--------------------------------------|------------|
| Accountancy | 2 |
| Internal Audit | 2 |
| Risk Management | 3 |
| Governance and Legal | 3 |
| Service and Organisational Knowledge | 1 |
| Programme and Project Management | 2 |
| IT Systems and IT Governance | 3 |
| Other | |
| Welsh political landscape | 1 |

3.7 The self-assessment questionnaire has indicated that there is experience and knowledge, at varying levels, across all key areas.

3.8 This information can be used to inform the compilation of a programme of learning and development for the Governance and Audit Committee. It is proposed the following areas form the basis of the plan noting this is a live document and will be subject to review by the Committee on an on-going basis.

- Financial Management and Accounting
- Risk Management
- Counter Fraud
- Council Performance Self-Assessment
- Complaints Handling

3.9 Subject to Governance and Audit Committee's consideration Officers will draft a learning and development plan for Governance and Audit Committee Members for their consideration and approval.

4. Equality implications (including Socio-economic Duty and Welsh Language)

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 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.

6. Climate Change Implications

6.1 There are no climate change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

7.1 There are no safeguarding or corporate parent implications arising from this report.

8. Financial Implications

8.1 There are no direct financial implications arising from this report.

9. Recommendations

9.1 It is recommended that the Committee review the self-assessment questionnaire feedback information and confirm the learning and development areas required to inform the development of a learning and development plan for the Committee.

Background documents

None