

*Professional, Approachable, Independent*

## Internal Audit Report



### **EFFECTIVENESS OF GOVERNANCE & AUDIT COMMITTEE**

**2025/26**

**Draft Report Issued**  
**Final Report Issued**

**9<sup>th</sup> April 2026**  
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AUDIT OPINION	RECOMMENDATION SUMMARY	
	<b>High Priority</b>	0
	<b>Medium Priority</b>	0
	<b>Low Priority</b>	4
	<b>Total</b>	4

**REASONABLE ASSURANCE**

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

**STRENGTHS & AREAS FOR IMPROVEMENT**

During the audit a number of strengths and areas of good practice were identified as follows:

- Governance & Audit Committee scored 90% (180/200) on the Self-Assessment of Good Practice tool, indicating that the committee demonstrates a high level of performance against CIPFA’s good practice principles.
- Governance & Audit Committee has demonstrated a sufficient impact, within their scope of influence, on the promotion of good governance and effective public reporting, supporting effective risk management arrangements, and contributing to the development of an effective control environment across the council.

During the audit, 6 low priority actions were identified which have resulted in 4 recommendations to strengthen Governance & Audit Committee’s conformance with CIPFA’s best practice guidance.

**1. INTRODUCTION & BACKGROUND**

An audit of the Effectiveness of Governance and Audit Committee has been undertaken in accordance with the 2025/26 Internal Audit Plan.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

Governance and Audit Committee is a key component of the Authority’s governance framework. Their purpose is to provide independent and high-level focus on the adequacy

of the Authority's governance, risk and control arrangements.

The Chartered Institute of Public Finance & Accountancy (CIPFA) has produced a Position Statement (2022) setting out their view on audit committee practice and principles that local government bodies in the UK should adopt. CIPFA's Position Statement sets out the purpose, model, core functions and membership of the audit committee which supplements the requirements of the Local Government & Elections (Wales) Act 2021.

CIPFA have also published additional guidance to support the establishment and effective operation of audit committees. This includes *The Audit Committee Member in a Local Authority* to support elected and lay members in understanding their responsibilities and *Guiding the Audit Committee* for those that support committee.

CIPFA's additional guidance includes two interactive tools for Governance and Audit Committees to assess their effectiveness:

- **The Self-Assessment of Good Practice tool** allows Governance and Audit Committees to complete a high-level review of their performance against the good practice principles set out within the CIPFA's Position Statement and guidance.
- **The Improvement Tool** supports Governance and Audit Committees to evaluate their impact and effectiveness. This tool identifies 10 broad areas where an audit committee will have an impact, and each area is then assessed against:
  - Examples of what the committee might do to have an impact within these areas.
  - Key indicators that might be expected to be in place if arrangements are effective. These indicators are not directly within the control of audit committee.

## 2. OBJECTIVES & SCOPE OF THE AUDIT

The purpose of the audit was to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of the effectiveness of Governance & Audit Committee.

Audit testing has been undertaken in respect of financial year(s) 2024/25 & 2025/26.

The internal control, governance and risk management arrangements have been evaluated against the following audit objectives:

To provide assurance that the Council's Governance and Audit Committee (G&AC) can demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA). This has been achieved by completing:

- CIPFA's G&AC Self-Assessment of Good Practice tool.
- Evaluating the impact and effectiveness of G&AC for the following areas:
  - Good Governance
  - Effective Control Environment
  - Management of Risk
  - Reporting to Stakeholders and Community

### 3. AUDIT APPROACH

Fieldwork has taken place following agreement of the audit objectives.

A draft report has been prepared and provided to Governance & Audit Committee members and Officers for review and comment with an opportunity given for discussion or clarification.

The final report incorporates Governance & Audit Committee comments together with a Management Action Plan for the implementation of recommendations.

Governance & Audit Committee will be advised of the outcome of the audit and may receive a copy of the Final Report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation, once the target date for implementation has been reached.

Any audits concluded with a *No Assurance* or *Limited Assurance* opinion will be subject to a follow-up audit.

### 4. ACKNOWLEDGMENTS

A number of staff gave their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned.

The work undertaken in performing this audit has been conducted in conformance with the Global Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding the internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via [awathan@valeofglamorgan.gov.uk](mailto:awathan@valeofglamorgan.gov.uk).

## FINDINGS & RECOMMENDATIONS

### 1. SELF ASSESSMENT OF GOOD PRACTICE

#### Control Objective:

**Governance and Audit Committee have a high degree of performance against CIPFA's good practice principles, indicating that the committee is soundly based and has a knowledgeable membership.**

#### *Findings:*

Governance & Audit Committee scored 90% (180/200) on the Self-Assessment of Good Practice tool, indicating that the Committee demonstrates a high level of performance against CIPFA's good practice principles. The complete self-assessment is attached at **Appendix A**.

A summary of the self-assessment of good practice is as follows:

#### **Audit Committee Purpose & Governance**

- The Governance & Audit Committee operates independently, is not combined with any other functions, and reports directly to Full Council whilst maintaining an advisory role.
- Where appropriate, the committee promptly escalates issues and concerns with senior management.
- Senior council officers consistently attend committee meetings, actively contribute to discussions and respond effectively to questions, demonstrating a clear understanding of the committee's role and purpose and providing effective support to the committee in fulfilling its objectives.
- The 2024/25 G&AC Annual Report, outlining the work delivered by the committee in line with its terms of reference, was presented and endorsed by Full Council on the 11<sup>th</sup> of March of 2026.

Ref. & Priority	Finding / Weakness	Risk	Recommendation
<p><b>1.1</b> <b>Low</b></p>	<p>Although the purpose of the Committee is detailed as separate functions within its terms of reference, there is no explicit statement of purpose as suggested in CIPFA's Position Statement.</p>	<p>The lack of an explicit alignment with CIPFA's position statement and guidance limits the clarity of responsibility for members and does not fully reflect CIPFA good practice expectations.</p>	<p>Consideration should be given to reviewing the Governance and Audit Committee's terms of reference to bring it more explicitly in line with CIPFA's Position Statement and guidance.</p>
<p><b>1.2</b> <b>Low</b></p>	<p>The Committee's Annual Report for 2024/25 does not explicitly state that the Committee complies with the CIPFA 2022 Position statement and in addition there is also an omission of the development work undertaken and planned improvements.</p>	<p>The Governance &amp; Audit Committee annual report does not fully reflect CIPFA good practice expectations.</p>	<p>In line with CIPFA guidance, consideration should be given to including the following information within Governance &amp; Audit Committee's Annual Report:</p> <ul style="list-style-type: none"> <li>• A conclusion on the compliance with the CIPFA Position Statement.</li> <li>• Any development work undertaken and any planned improvements following Members knowledge and skills self-assessment questionnaire.</li> </ul>

	<p><b><u>Functions of the Committee</u></b></p> <ul style="list-style-type: none"> <li>• All core functions of the CIPFA Position Statement are reflected within the committee’s terms of reference, and there is evidence that each function is considered through the committee’s meetings and activities across the year.</li> <li>• The committee’s agendas consistently reflect the core functions, with occasional wider governance items included.</li> <li>• The opportunity for the committee to hold private meetings with external auditors and the Head of Internal Audit, are available.</li> </ul>		
<p><b>2.1</b> <b>Low</b></p>	<p>The committee's functions as set out in the Terms of Reference state that they will "<i>consider the Council's Annual Governance Statement</i>", however, it does not explicitly state that it should be satisfied that it "<i>properly reflects the risk environment and the actions required to improve it</i>" nor how it should "<i>demonstrate how governance supports the achievement of the Council's objectives</i>".</p>	<p>The lack of an explicit alignment with CIPFA's position statement and guidance limits the clarity of responsibility for members and does not fully reflect CIPFA good practice expectations.</p>	<p>As per recommendation 1.1</p> <p><i>Consideration should be given to reviewing the Governance and Audit Committee's terms of reference to bring it more explicitly in line with CIPFA's Position Statement and guidance.</i></p>
<p><b>2.2</b> <b>Low</b></p>	<p>There is no mention within the Terms of Reference of the Committee's responsibility for internal and external audit for "<i>overseeing its independence and objectivity</i>".</p>	<p>The lack of an explicit alignment with CIPFA's position statement and guidance limits the clarity of responsibility for members and does not fully reflect CIPFA good practice expectations.</p>	<p>As per recommendation 1.1</p> <p><i>Consideration should be given to reviewing the Governance and Audit Committee's terms of reference to bring it more explicitly in line with CIPFA's Position Statement and guidance.</i></p>

**Membership & Support**

- A training programme has been developed to support Members in understanding the roles and responsibilities associated with Committee membership.
- Administrative support is effective in ensuring Members receive agendas and relevant reports, allowing for review and meeting preparation.
- A positive and effective working relationship exists between Members and Officers across the Council, enabling robust challenge and constructive review of operational activities.

**Effectiveness of the Committee**

- The Committee Chair is knowledgeable and effective in keeping discussions focused on agenda items while promoting continuous improvement across the Council.
- There is a high level of engagement from all Committee members, which enables constructive discussion and supports continuous improvement in governance, risk and control.
- A wide range of senior officers regularly attend committee meetings, including the Chief Executive Officer, Chief Finance Officer, Audit Wales and the Head of Internal Audit, supporting effective challenge and informed discussion.

## 2. EVALUATING THE IMPACT AND EFFECTIVENESS OF GOVERNANCE & AUDIT COMMITTEE

### Control Objective:

**Governance and Audit Committee is effective in respect of the contribution it makes to and beneficial impact it has on the Authority's business.**

### *Findings:*

The impact and effectiveness of Governance and Audit Committee have been evaluated for four broad areas where the committee will have an impact. The complete evaluation is attached at **Appendix B**.

A summary of the evaluation of the impact and effectiveness of Governance and Audit Committee is as follows:

### **Impact: Promoting the principles of good governance and their application to decision making**

Examples of how Governance and Audit Committee has demonstrated its impact:

- The Committee have supported the development of the Code of Governance and the Corporate self-assessment by reviewing drafts, providing constructive feedback.
- Support for the Council's governance arrangements is demonstrated by the committee's inclusion and approval of relevant audits within the annual Internal Audit plan.
- There is evidence of a robust review of the Annual Governance Statement against the 7 principles of "CIPFA: Delivering Good Governance Guidance" with this being published within the Code of Corporate Governance.

The key indicators of effective arrangements:

- Officers, Senior Management, and several Members demonstrate a good understanding of governance principles and the Council's local governance arrangements.
- An up-to-date Code of Corporate Governance is in place clearly setting out local governance arrangements and was reviewed by the Governance and Audit Committee, providing independent scrutiny and assurance.

- The Head of Internal Audit has provided a ‘Reasonable’ annual assurance opinion, indicating that governance arrangements are generally sound and operating effectively.

**Impact: Contributing to the development of an effective control environment**

Examples of how Governance and Audit Committee has demonstrated its impact:

- Committee Members provide robust challenge to Senior Management during report discussions and reinforce the need for appropriate Officers to take ownership of internal controls.
- Quarterly Internal Audit recommendation monitoring reports are presented to the committee, providing an opportunity for Members to review and discuss any outstanding recommendations.
- Where significant issues are identified the committee invites the responsible managers to attend meetings to provide updates on outstanding recommendations.

Key indicators of effective arrangements:

- The Head of Internal Audit has provided a ‘Reasonable’ annual assurance opinion, indicating that internal control arrangements are generally sound and operating effectively.
- A review of the Financial Management Code control framework in 2025/26 indicated a high level of compliance, providing assurance over the Council’s financial management arrangements.
- Control frameworks covering key areas are in place, and reviews of these areas were incorporated into the 2025/26 Internal Audit Plan.

**Impact: Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risk**

Examples of how Governance and Audit Committee has demonstrated its impact:

- Weaknesses in risk management are escalated to the relevant Officers, and assurance is proactively sought to ensure appropriate action

	<p>is taken.</p> <p>Key indicators of effective arrangements:</p> <ul style="list-style-type: none"> <li>The Committee has engaged in robust and constructive discussions on the Corporate Risk Policy</li> </ul>		
Ref. & Priority	Finding / Weakness	Risk	Recommendation
4.1  Low	<p>The Governance &amp; Audit Committee's Forward Work Programme schedules the Corporate Risk Assessment, including the Risk Register, for review twice yearly. However, in 2025/26 it was reviewed only once due to postponements.</p>	<p>Limited review activity reduces the committee's ability to provide effective oversight and support continuous improvement.</p>	<p>The Corporate Risk Assessment should be reviewed at the frequencies established in the Forward Work Programme to ensure consistent oversight.</p>
	<p><b><u>Impact: Promoting effective public reporting to the authority's stakeholders and local community, and measures to improve transparency and accountability.</u></b></p> <p>Examples of how Governance and Audit Committee has demonstrated its impact:</p> <ul style="list-style-type: none"> <li>Members have requested improvements to reports to enhance clarity and support understanding for both Members and the public.</li> <li>The Council has consistently produced and published an annual Governance &amp; Audit Committee report for each of the last two municipal years.</li> </ul> <p>Key indicators of effective arrangements:</p> <ul style="list-style-type: none"> <li>An unqualified opinion on the 2024/25 Statement of Accounts was issued by External Audit and has been published on the Council's website along with the required regulatory notices.</li> </ul>		

Ref. & Priority	Finding / Weakness	Risk	Recommendation
<p><b>5.1</b> <b>Low</b></p>	<p>Evidence of the robust review of the AGS is not included within the AGS itself. Instead, this evidence is referenced within the Code of Corporate Governance. As the Code of Corporate Governance for 2023/24 was not updated, clear or up-to-date evidence of the AGS's robust review could not be evidenced.</p>	<p>Risk that a lack of transparency may undermine trust in governance processes.</p>	<p>The Council should consider including the details of the AGS review against the 7 Principles within the AGS itself to ensure transparency where Local Code of Governance is not updated.</p>

**DEFINITIONS**

<b>AUDIT ASSURANCE CATEGORY CODE</b>	
<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable Assurance</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

<b>RECOMMENDATION CATEGORISATION</b>	
Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>Low Priority</b>	Action that is considered desirable and should result in enhanced control.



**Governance & Audit Committee Self-Assessment of Good Practice**

*Based on CIPFA's Audit Committees: Practical Guidance for Local Authorities and Police (2022) Appendix E Self-Assessment of Good Practice*

Good Practice Questions		Does not comply	Partially complies and extent of improvement needed*			Fully Complies	Auditor's Comments
		Major Improvement	Significant Improvement	Moderate Improvement	Minor Improvement	No further Improvement	
Weighting of Answers		0	1	2	3	5	
<b>Audit Committee Purpose and Governance</b>							
1	Does the authority have a dedicated audit committee that is not combined with other functions (i.e., standards, ethics, scrutiny)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> Committee is not combined with any other functions.</p> <p><b>Auditor comments:</b> The BCBC Constitution has recorded the G&amp;AC as a standalone committee with none of the functions include the running of any other committee.</p>
2	Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> The Committee reports directly to Full Council.</p> <p><b>Auditor comments:</b> The BCBC Constitution states that Full Council are to receive reports from the Council's committees thus reporting directly to Full Council.</p>
3	Has the committee maintained its advisory role by not taking on any decision-making powers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> The Committee maintains an advisor role and does not take-on any decision-making roles.</p> <p><b>Auditor comments:</b> The BCBC Constitution does allow for committee's to be given decision making powers, however, the G&amp;AC committee has not been given any executive functions as is laid out in "Responsibility for Executive Functions section of the constitution.</p>
4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> The Committee's terms of reference are in line with the Local Government Elections Act and is embedded within the constitution and so the committee is in compliance.</p> <p><b>Auditor comments:</b> Although the purpose of the committee is implied within the functions of the Committee, there is no explicit statement of "the purpose of the GAC Committee" as suggested in CIPFA's Position Statement.</p> <p><b>Proposed actions:</b> Consider reviewing the Committee's terms of reference to bring it more explicitly in line with CIPFA's Position Statement and guidance.</p>
5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the Committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><b>Committee comments:</b> There may be a lack of understanding of the role and purpose of this Committee by members outside of the</p>

							Committee and amongst some officers and some reinforcement and training may be required.  <b>Auditor comments:</b> The Section 151 Officer, Deputy Head of Finance and Chief Accountant, are regularly in attendance at GAC meetings and show a clear understanding of the role the Committee has and contributes to discussions and questions raised in support of the Committee's objectives.
6	Does the audit Committee escalate issues and concerns promptly to those in governance and leadership roles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> Where there are issues with audit opinions these issues are raised with the respective managers in formal meetings.  <b>Auditor comments:</b> There is clear evidence within several meetings reviewed that the Committee regularly escalate issues and concerns with senior management.
7	Does the governing body hold the Audit Committee to account for its performance at least annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> A report is produced and sent to Full Council for endorsement with all the relevant information in which to be judged.  <b>Auditor comments:</b> The 24/25 annual was presented to GAC in Oct 2025 and was endorsed by full council on the 11 <sup>th</sup> of March 2026.
8	Does the Committee publish an annual report in accordance with the 2022 guidance, including:						<b>Committee response:</b> Agreement that all elements of the annual report are in accordance with the 2022 guidance.  <b>Auditor comments:</b> Compliance with the CIPFA statement is not explicitly stated and the development work and planned improvements have not been covered.  <b>Proposed actions:</b> In line with CIPFA guidance, consideration should be given to including the following information within Governance & Audit Committee's Annual Report: <ul style="list-style-type: none"> <li>• A conclusion on the compliance with the CIPFA Position Statement.</li> <li>• Any development work undertaken and any planned improvements following Members knowledge and skills self-assessment questionnaire.</li> </ul>
	- Compliance with the CIPFA Position Statement 2022	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above
	- Results of the annual evaluation, development work undertaken and planned improvements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above
	- How it has fulfilled its terms of reference and the key issues escalated in the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above
<b>Functions of the Committee</b>							
9	Do the Committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?						<b>Committee comments:</b> Generally, all these aspects are met through reports to be received from the finance team, AGS includes input from members, an assurance framework that is in place, receive internal & external audit reports. There may, however, be some improvement to the value for money element where the Committee may not have got into the granular details of value for money.  <b>Auditor comments:</b> Although all the core areas of the CIPFA Position Statements are covered within the Committees Terms of Reference, there are elements of CIPFA guidance where the terms of reference

							do not explicitly align which could hinder the clarity of responsibility required by members. <b>Proposed actions:</b> See proposed actions in question 4 above.
	Governance Arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> Compliance evidenced.
	Risk management arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> Compliance evidenced.
	Internal control arrangements, including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Auditor comments:</b> Compliance evidenced.
	- Financial management						<b>Auditor comments:</b> Compliance evidenced.
	- Value for money						<b>Committee comments:</b> Some additional work may be needed to provide more detailed assurance that value for money is being obtained.  <b>Auditor comments:</b> There is no explicit mention of the monitoring arrangements for value for money, however, this is implied within statements such as "Review, scrutinise and issue reports and recommendations in relation to the Authority's financial affairs"
	- Ethics and standards						<b>Auditor comments:</b> Compliance evidenced.
	- Counter fraud and corruption						<b>Auditor comments:</b> Compliance evidenced.
	Annual Governance Statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> The annual review of the AGS does not explicitly state that it is reviewed so that it <b>"properly reflects the risk environment and the actions required to improve it", nor how it should "demonstrate how governance supports the achievement of the Council's objectives."</b>
	Financial Reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> Compliance evidenced.
	Assurance Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> Compliance evidenced.
	Internal Audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> 1) There is mention of the overseeing of the IA's performance, however, there is no mention of the Committee's <b>"oversight of the IA functions independence and objectivity"</b> .
	External Audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Auditor comments:</b> There is no mention of the <b>"monitoring of management action plans in response to issues raised by external audit"</b> .
10	Over the last year, has adequate consideration been given to all core areas?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> Consideration has been given to all core areas.  <b>Auditor comments:</b> The Committee's forward work programme has allowed for the core areas to be covered within meetings across the year,
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> Agenda items do align with the core functions of the Committee's terms of reference, however, there are occasions where requests for information and assurance lead the Committee into an area that could be considered outside of the remit; however, the original intention would have sat within remit.  <b>Auditor comments:</b> The Committee's agenda items reflect CIPFA's core functions for G&AC.
12	Has the Committee met privately with the external auditors and head of internal audit in the last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> No meetings are being held on a regular basis, however, the opportunity to do so is always available to members. Some care and consideration for implementing pre-meetings is required to ensure that any issues of transparency are mitigated.

							<b>Auditor comments:</b> No regular meetings take place between the Committee and auditors, however, there is the opportunity to do so.
<b>Membership &amp; Support</b>							
13	Has the Committee been established in accordance with the 2022 guidance as follows?						
	- Separation from executive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> There are no members of the executive sitting on the Committee ensuring this separation.  <b>Auditor comments:</b> No cabinet members currently sit on the GAC Committee.
	- A size that is not unwieldy and avoids use of substitutes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> The Committee is not unwieldy, and no substitutes are utilised on this Committee.  <b>Auditor comments:</b> Although the Council has more members than other local councils in the region, meeting lengths are comparable. No substitutes are utilised by the Committee.
	- Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA recommendations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> The Committee has the correct number of lay members in accordance with Local Government Elections Act.  <b>Auditor comments:</b> The correct proportion of lay member sit on the Committee.
14	Have all Committee members been appointed or selected to ensure a Committee membership that is knowledgeable and skilled?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Not applicable due to the membership being appointed by the political parties  <b>Committee comments:</b> Maybe consideration for more ongoing skill identification approach to inform training and development needs.
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Committee comments:</b> An evaluation has been done in the past; however, a new evaluation is required to ensure we are up to date.  <b>Auditor comments:</b> The last self-assessment of skills and knowledge was carried out in Sept 2024 and is within expected timeframes.
16	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Committee comments:</b> The fundamentals of a training programme is in place, but there is always more that can be done and this can be informed by a training needs analysis.  <b>Auditor comments:</b> Training was provided in Jan and Sept of 2025 and there is also a planned training programme covering the core functions of Risk Management, Assurance and Value, Financial Reporting and Statement of Accounts, Counter Fraud and Whistleblowing, Performance, value for money has been developed and training is due to be provided.
17	Across the Committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Committee comments:</b> There are newly elected members on this Committee and coming in halfway through a term means that there is work to be done to bring them up to speed on the fundamentals of this Committee through training.  <b>Auditor comments:</b> A self-assessment was conducted in 2024/25 where the outcome showed that 89% of Committee members felt that they have either good satisfactory knowledge in which to perform their roles.

18	Is adequate secretariat and administrative support provided to the Committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> There is adequate secretariat support for meetings.</p> <p><b>Auditor comments:</b> Administrative support is provided by the Democratic Services team to ensure that members are properly informed of meeting contents, reports made available whilst also providing technical and procedural support during meetings.</p>
19	Does the Committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> There are good working relationships between the Committee and key members of staff within the Council.</p> <p><b>Auditor comments:</b> The good working relationship between the Committee and key officers within the Council is evidenced through meeting recordings and is supported within the inclusion of the Committee's appreciation within the annual governance statement.</p>
<b>Effectiveness of the Committee</b>							
20	Has the Committee obtained positive feedback on its performance from those interacting with the Committee or relying on its work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><b>Committee comments:</b> The feedback received from the chair and lay members, who are experienced professionals are used as a guide to the performance of the Committee. However, the Committee does not seek to obtain feedback and assume that no feedback is a sign of a job being done well, when this may not be the case.</p> <p><b>Auditor comments:</b> No feedback is currently being collated from Officers or stakeholders who engage with the Committee. CIPFA's Audit Committee Practical Guidance (2022) states that seeking feedback from those interacting with the committee is a possible improvement option where there are potential difficulties or barriers in the committee fulfilling their potential effectiveness.</p> <p><b>Proposed actions:</b> There have been no notable difficulties or barriers in the Committee's effectiveness however, the Committee should consider the possibility of obtaining feedback from those it interacts with should such difficulties arise in the future..</p>
21	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> Meetings are very well chaired, and agenda items are addressed on the whole, however, there is room for improvement in the length of agenda's, maybe considering more meetings allow for greater discussions.</p> <p><b>Auditor comments:</b> The chair maintains a neutral position, is effective in directing the Committee towards decisions that improve outcomes, the agenda has been stuck to, any digression is challenged and diverted to the correct section of the agenda or to other Committee's that are best suited.</p>
22	Are meetings effective with a good level of discussion and engagement from all the members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> Meetings are very effective with members regularly participating in discussions.</p> <p><b>Auditor comments:</b> Members regularly participate in constructive discussions to ensure that meetings are effective.</p>
23	Has the Committee maintained a non-political approach to discussions throughout?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> On the whole meetings are conducted in a non-political manner and where these standards have not been maintained during discussions there is challenge and opportunities to develop further understanding but there may be some need to develop training on this matter for newly elected members.</p>

							<b>Auditor comments:</b> Participation within meetings are done so without mention of political affiliation, discussions are kept non-political as evidenced through the viewing of several meetings, however, a recent meeting did introduce some additional politically affiliated discussion.
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> There is a wide range of officers including the Chief Executive, and the Leader who are often present and contribute to meetings. However, there may be scope for improvement with the responses to questions from members coming from officers more involved with procedures providing additional context.</p> <p><b>Auditor comments:</b> Attendance records from meeting minutes show that a variety of staff attend meetings on a regular basis and there have been requests for specific directors be present to update the Committee regarding recommendations raised that had not been implemented.</p>
25	Does the Committee make recommendations for the improvement of governance, risk and control arrangements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><b>Committee comments:</b> Recommendations are raised by the Committee to improve the governance, risk and control arrangements.</p> <p><b>Auditor comments:</b> Using the meeting minutes from Jan 2025 to Nov 2025 there is clear evidence of recommendations and improvements being requested by the Committee.</p>
26	Do audit Committee recommendations have traction with those in leadership roles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><b>Committee comments:</b> Formal recommendations raised by the Committee are taken into consideration by management, however, informal recommendations raised by the Committee can be more difficult to evidence that any traction is made with management as these are not recorded in action logs.</p> <p><b>Auditor comments:</b> Where actions are required, a record is kept and an update from the relevant officer is obtained in advance of the next meeting. Where actions were required by a certain date sufficient update and progress made by responsible officers was evident support that recommendations raised do have traction with Committee members.</p>
27	Has the Committee evaluated whether and how it is adding value to the organisation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><b>Committee comments:</b> Although there is no formal evaluation process of where the Committee are adding value to the organisation, but by the fact that the Committee receive referrals and reports which are discussed by the Committee and recommendations for improvements are made, value is being added, however, this is not formally analysed and could be developed into a value added framework to be reviewed annually.</p> <p><b>Auditor comments:</b> The conclusion to the 2024/25 GAC Committee annual report on its performance states that the Committee has reviewed and challenged a range of topic areas, held senior management to account for making improvements, sought clarification and progress reports and this review concludes that the Committee has delivered its workplan and responsibilities. However, no specific value-added record is being retained.</p>
28	Does the Committee have an action plan to improve any areas of weakness?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><b>Committee comments:</b> No formal action plan for improvements and weaknesses is in place but could be developed, potentially using this self-assessment as the basis in which to develop our own maturity.</p> <p><b>Auditor comments:</b> No action plans for the improvement of weaknesses identified is in place.</p>

29	Has this assessment been undertaken collaboratively with the audit Committee members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Committee comments:</b> Self-assessment completed by members of the Committee.
	Subtotal Score	0	0	4	21	155	
	Total Score						180
	Maximum Possible Score						200**
Form Completed By: Internal Audit							
Date Form Completed: March 2026							

\*Where the Committee does not fully comply with an element, three options are available to allow distinctions between aspects that require significant improvement and those only requiring minor changes.

\*\*40 questions/sub questions multiplied by 5



**Evaluating the Impact and Effectiveness of Governance & Audit Committee**

*Based on CIPFA's Audit Committees: Practical Guidance for Local Authorities and Police (2022) Appendix F Evaluating the impact and effectiveness of audit Committee*

Area where the Governance and Audit Committee can have impact by supporting improvement: <b>1) Promoting the principles of good governance and their application to decision making</b>		
Examples of how the Governance and Audit Committee can demonstrate its impact:	Evaluation	Any Proposed Actions
Supporting the development of a local code of governance	The GAC Committee are involved in the review and approval of the Code of Corporate Governance (Local Code of Governance) as part of the functions set out in their ToR. This report (2024/25) was reviewed in the meeting dated 24.04.25. Members requested that the document be included with the importance of the Nature Emergency as declared by the Senedd in 2021.	n/a
Providing a robust review of the AGS and the assurances underpinning it	The GAC Committee are involved in the review and approval of the Annual Governance Statement as part of the functions set out in their ToR. This report was reviewed in the meetings dated 17.07.25 where the report was agreed to be included within the Statement of Accounts and a half yearly review was also undertaken in Nov 2025. In reviewing the meeting recording, no questions or comments were raised for the meeting in July, however, there were questions and comments on the half yearly 2025/26 AGS regarding assurance on value for money, Waste Services, and evaluations of the workings of the budget working group etc. The sources of assurance underpinning the AGS, as set out within the Delivering Good Governance Framework, are all included within the AGS and supporting notes evidencing the review that has taken place is included in more detail within the Corporate Code of Governance. The Code should be reviewed annually; and it was last reviewed and approved in April 2025.	n/a
Supporting reviews / audits of governance arrangements	Audits were built into the IA plan for 2025/26 covering - " <b>Good Governance</b> ", " <b>Risk Management</b> ", " <b>Corporate Performance</b> " along with further audits that would include a review of the governance arrangements and as part of the functional role of the GAC Committee is to agree the IA plan. Question by vice chair (lay member) asking for more clarification on priorities and timelines on planned audits are displayed so members are better informed. Another member asked about process for audits not completed and if they are carried over.	n/a
Participating in self-assessments of governance arrangements	The development approach to the annual Self-assessment for 2024/25 was brought to the GAC Committee on 24.04.25 where members offered improvement recommendations such as adding visualisations, advising that it would be more beneficial that the scrutiny Committee looked at this in more detail before it comes to GAC. The draft self-assessment was presented to the Committee on 17.07.25 for their views. Members contributed to the report in areas such as the inclusion of health outcomes, ALN pupil targets, and well-being objective scoring. The GAC Committee self-assessment for 2024/25 (completed in March 2026) is to be put to the GAC Committee on 24.03.26.	n/a

Working with partner audit Committees to review governance arrangements in partnerships	n/a	n/a
Key indicators of effective arrangements (These are not directly within the control of G&AC but expected if arrangements are effective)	Evaluation	Any Proposed Actions
Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements	There is a good level of understanding of Governance and local arrangement amongst elected members, leadership team and senior managers. Members frequently ask for clarification on responsibility for actions and for helping to evidence that value for money is being obtained. Leadership and Managers frequently provide reports to Committee for full or prior approval and respond to recommendations or requests for alterations or progress updates etc thus evidencing their understanding of governance arrangements.	n/a
Local arrangements for governance have been clearly set out in an up-to-date local code	The Council publishes its Code of Corporate Governance, which sets out its governance arrangements, principles, frameworks, and review mechanisms in 2023. A review has been identified for April 2025 that was approved by GAC.	n/a
The authority's scrutiny arrangements are forward looking and constructive	The scrutiny methods used by the Council include consultation requests by cabinet on future decisions and policies. Reviewing how decisions are made, in advance of them being made. The Committees will review and monitor strategies and action plans and look at how the Council has performed against the corporate plan, raising reports for Cabinet where necessary. There is evidence of the constructiveness within meeting minutes, where recommendations and requests for more information are raised. There is also an annual Forward Work Programme that sets out a list of key decisions that will be made in a 1-to-4-month period.	n/a
Appropriate governance arrangements established for all collaborations and arm's-length arrangements	1) The Cardiff Capital Region City Deal (CCRCD) is made up of 10 authorities and the governance arrangements for this are held within the Terms of Reference last revised in Dec 2020. 2) Cwm Taf Public Services Board is made up of 3 Councils, the University Health Board, Natural Resources Wales and SW Fire and Rescue Services and its governance arrangements are held within its terms of reference.	n/a
The head of internal audit's annual opinion on governance is satisfactory (or similar wording)	The 2024/25 IA report for BCBC is " <b>Reasonable</b> ".	n/a
<b>2) Contributing to the development of an effective control environment</b>		
Examples of how the Governance & Audit Committee can demonstrate its impact:	Evaluation	Any Proposed Actions
Encouraging ownership of the internal control framework by appropriate managers	There have been several occasions where managers have been called into Committee to discuss areas identified as a weakness or where recommendations have long passed their implementation date. This is supported by the IA annual report regarding internal controls where a reasonable assurance outcome for 24/25 was given.	n/a
Actively monitoring the implementation of recommendations from auditors	Recommendation monitoring is carried out on a quarterly basis where all recommendations raised by auditors that have a future date, are outstanding or if the deadline has been revised is provided to the Committee and discussed with recommendations to bring senior management and directors into meetings for updates as required.	n/a
Raising significant concerns over controls with appropriate senior managers	Through regular reports such as the quarterly IA rec monitoring reports, the Committee regularly raise concerns identified with the chair and request that certain recommendations be raised with the relevant directors and the CMB asking for progress reports.	n/a
Key indicators of effective arrangements (These are not directly within the control of G&AC but expected if arrangements are effective)	Evaluation	Any Proposed Actions
The head of internal audit's annual opinion over internal control is that arrangements are satisfactory	The 2024/25 IA report for BCBC is " <b>Reasonable</b> ".	n/a
Assessments against control frameworks such as CIPFA's FM Code have been completed and a high level of compliance identified	An assessment against the CIPFA FM Code was conducted by RIAS Dec 2025 with a "Substantial Assurance" opinion being granted.	n/a

Control frameworks are in place and operating effectively for key control areas i.e., information security or procurement	The Council has several control frameworks / policies in place for areas such as Data Protection, Digital Strategy, Procurement and CPR's. In the 2025/26 audit plan the following audits were completed, Frameworks & Corporate Contracts, Key Financial Systems, ICT, Shared Prosperity Funding, Vehicle Management etc and in the IA annual report a "Reasonable Assurance" opinion was given of the Council's framework of governance, risk management and controls.	n/a
<b>3) Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks</b>		
Examples of how the Governance & Audit Committee can demonstrate its impact:	Evaluation	Any Proposed Actions
Reviewing risk management arrangements and their effectiveness i.e., risk management maturity or benchmarking	The GAC Committee review the <b>"Going Concern, "The Corporate Risk Assessment"</b> and the <b>"Corporate Risk Policy"</b> . However, there is no review of the risk management maturity, and this is supported by the Audit Wales report (Finding 10, Nov 2025) where it states that the Risk Management Policy and Framework <b>"is not supported by a mature and effective risk management culture"</b> . In addition, no benchmarking has been undertaken which is also backed up by the Audit Wales report (Nov 2025, finding 20) where it says that <b>"there is no evidence that the Council evaluated the overall effectiveness of its risk management arrangements, including learning from other organisations."</b>	n/a
Monitoring improvements to risk management	<b>"The Corporate Risk Assessment"</b> which contains the risk register is due to be reviewed by GAC twice yearly however, for 2025/26 the Assessment was pushed back several times and was only reviewed by the Committee once on 29.01.26 alongside the <b>"Corporate Risk Policy"</b> . However, a part of the functions of the GAC Committee is <b>"to consider reports from Internal Audit on the adequacy of Internal Control"</b> and this is conducted via IA Progress Reports and IA Recommendation Monitoring on a quarterly basis. Questions are raised with the IA function about recommendations outstanding and those with revised dates.	Corporate Risk Assessment to be reviewed in line with Forward Work Programme frequencies.
Reviewing accountability of risk owners for major/strategic risk	The Committee are scheduled to review the Regulatory Risk register on a 6 monthly basis. A meeting due held being in July 2025 was moved to Oct 2025. Within this meeting no members raised any questions or comments, however, the chair commented that there is a lack of oversight for CIW and Estyn recommendations from the GAC Committee and there was concern over who was managing the outstanding risks. The second tracker review was due to be held on 29.01.26, however, this was not held and is not yet rescheduled within next meeting agendas. The previous year's reviews were completed within the forward work programme timetable.	Risk owner accountability through the regulatory tracker should be reviewed in line with the forward work programme.
Key indicators of effective arrangements (These are not directly within the control of G&AC but expected if arrangements are effective)	Evaluation	Any Proposed Actions
A robust process for managing risk is evidenced by independent assurance from internal audit or external review	1) A <b>"Corporate Risk Management"</b> audit was conducted by the IA function in Nov 2025, however, only "Limited Assurance" was provided. 2) A <b>"Risk Management"</b> review was also conducted by Audit Wales in Nov 2025 with this outcome confirming that the Council's risk management arrangements are not working effectively. The 2024/25 corporate risk policy and assessment was robustly discussed in a meeting held at GAC on 29.01.26.	Close monitoring of Internal Audit & external audit recommendation implementation.
<b>4) Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability</b>		
Examples of how the Governance & Audit Committee can demonstrate its impact:	Evaluation	Any Proposed Actions
Working with key members/the PCC and chief constable to improve their understanding of the AGS and their contribution to it	A training programme has been developed and will include training on the Annual Governance Statement, including elements such as what good governance looks like, a review of how the AGS is prepared and the Committee's role in approving it and the reviewing and challenging the AGS.	n/a

Improving how the authority discharges its responsibilities for public reporting i.e., better targeting the audience and use of plain English	There is evidence in meetings where councillors and lay members make requests of report owners to include additional information to support the reading and understanding of reports.	n/a
Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency	n/a	n/a
Publishing an annual report from the Committee	A GAC annual report is published on the Council's website annually.	n/a
Key indicators of effective arrangements (These are not directly within the control of G&AC but expected if arrangements are effective)	Evaluation	Any Proposed Actions
The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality	The draft unaudited statement of accounts was approved and signed by the responsible Finance Officer on 30th June and the draft audited accounts put to the GAC Committee in July 2025. However, the statutory deadline for unaudited accounts to be sent to Audit Wales to be audited is May 31st and if not a Regulation 10 notice must be issued. This deadline was missed and the required Reg 10 notice was issued.	n/a
The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion	The Financial Statements were completed in October 2025 by Audit Wales with " <b>no significant matters to report</b> " and no " <b>uncorrected misstatements</b> " and was issued with an unqualified opinion.	n/a
The authority has published its financial statements and AGS in accordance with statutory guidelines	The Council's financial statement of accounts along with the necessary regulation 10 notices are published on the Council's website. In addition, the AGS statement is included within the statement of accounts.	n/a
The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements	The AGS has been evaluated using the 7 principles of Delivering Good Governance, however, the evidence to support this is not stated within the document itself but is in the Code of Corporate Governance.	Consideration for review details to be included in AGS.
<b>Form Completed By: Internal Audit</b>		
<b>Date Form Completed: March 2026</b>		