

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 23 September 2024
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Governance And Audit Committee Self-Assessment of Knowledge and Skills
Purpose of Report:	The purpose of this report is to set out the skills and knowledge self-assessment questionnaire feedback provided by Government and Audit Committee Members to inform the development of a learning and development programme for the Committee.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of the Regional Internal Audit Service
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <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. Five completed questionnaires were returned. 100% 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 key areas. 	

- This information can now be used to inform the compilation of a programme of learning and development for the Governance and Audit Committee.

Recommendations

1. That Members of the Governance and Audit Committee review the self-assessment questionnaire feedback information and discuss and confirm the learning and development areas required.
2. That Officers will draft a training programme reflecting the views of the Committee

Reasons for Recommendations

1. To ensure the training programme includes the areas of most benefit to members.
2. To develop a suitable training programme

1. Background

- 1.1 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.
- 1.2 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.
- 1.3 Nine skills and knowledge self-assessment questionnaires were sent out, to all members of the Governance and Audit Committee and five completed questionnaires have been received. The results will assist in ensuring training needs are identified and met.

2. Key Issues for Consideration

- 2.1 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.
- 2.2 The responses from the returned questionnaires are at **Appendix B** and have been summarised below.
- 2.3 The feedback results include:
 - 100% of responses from members of this Committee indicated that their level of knowledge and experience was at least satisfactory.
 - Four of the five responses stated good knowledge in respect of the Values of Good Governance.

- Four of the five responses stated satisfactory rather than good knowledge of Financial Management and Accounting
- Additional comments provided identify that training on Risk Management and Governance and Audit Committee role and functions would be welcomed.

2.4 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.

2.5 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.

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

Table 1 Area of Knowledge / Skill

	Yes
Accountancy	2
Internal Audit	1
Risk Management	1
Governance and Legal	1
Service and Organisational Knowledge	2
Programme and Project Management	1
IT Systems and IT Governance	1
Other	
Procurement	1

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

2.8 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
- Governance and Audit Committee Role and Functions
- Counter fraud

2.9 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.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** 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.

4. Climate Change and Nature Implications

- 4.1** None as a consequence of this report

5. Resources and Legal Considerations

Financial

- 5.1** There are no direct financial implications arising from this report ensure that the Council funds and resources are used appropriately.

Employment

- 5.2** There are no employment implications arising from this report.

Legal (Including Equalities)

- 5.3** None as a direct consequence of this report.

6. Background Papers

Completed questionnaires

Governance and Audit Committee

Members Knowledge and Skills Self-Assessment Questionnaire

Please place an X in **ONE** of the columns shaded blue, for each of the numbered statements 1 to 10 below.

Name of Committee Member :

Statement		I have good knowledge and experience of this	I have satisfactory knowledge and experience of this	I have little knowledge or experience of this	Any Comments
Organisational Knowledge					
1.	Knowledge of the governance structure of the authority (including the Annual Governance Statement), decision-making processes, the Council's objectives and its major functions.				
Governance and Audit Committee Role and Functions:					
2.	An understanding of the Governance and Audit Committee's role and place within the governance structures, its terms of reference and accountability arrangements.				
Internal Audit:					
3.	An understanding of the purpose of the Council's Internal Audit Service and its responsibilities to the Governance and Audit Committee.				

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	Statement	I have good knowledge and experience of this	I have satisfactory knowledge and experience of this	I have little knowledge or experience of this	Any Comments
	Financial Management & Accounting:				
4.	Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them, and the role the Governance and Audit Committee plays in reviewing the Council's draft financial statements.				
	External Audit:				
5.	Knowledge of the role and functions of the external auditor and the responsibility it has to the Council's Governance and Audit Committee.				
	Risk Management:				
6.	Understanding of the risk management arrangements in place within the Council and the role of Governance and Audit Committee in overseeing these arrangements.				
	Counter Fraud:				
7.	An understanding of the main areas of fraud and corruption risk to which the Council is exposed, knowledge of the Council's arrangements for tackling fraud and awareness of good fraud risk management practice.				
	Values of Good Governance:				
8.	Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff (including knowledge of the 7 principles of public life) and knowledge of whistle-blowing				

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arrangements within the Council and Financial and Contract Procedure Rules.				
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	Statement	I have good knowledge and experience of this	I have satisfactory knowledge and experience of this	I have little knowledge or experience of this	Any Comments
	Council Performance Self-Assessment				
9.	Understanding of the Council's Performance Self-Assessment and independent Panel Performance Assessment responsibilities and the role of the Governance and Audit Committee in reviewing and challenging the outcome of these assessments.				
	Complaints Handling				
10.	Understanding of the Council's arrangements for handling complaints and the role of the Governance and Audit Committee in reviewing and assessing the effectiveness of the arrangements in place.				

Are there any other areas of support / advice that you consider would help you in discharging your role as a member of the Council's Governance and Audit Committee?

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Which knowledge areas below do you have experience in that will add value to the work of the Governance and Audit Committee?
(Please place an X for any that apply)

Accountancy	<input type="checkbox"/>	Service and organisational knowledge relevant to the functions of the organisations	<input type="checkbox"/>
Internal Audit	<input type="checkbox"/>	Programme and project management	<input type="checkbox"/>
Risk Management	<input type="checkbox"/>	IT Systems and IT Governance	<input type="checkbox"/>
Governance and Legal	<input type="checkbox"/>	Other (please specify)	<input type="checkbox"/>

VALE OF GLAMORGAN COUNCIL - GOVERNANCE & AUDIT COMMITTEE - ANALYSIS OF THE KNOWLEDGE & SKILLS SELF ASSESSMENT QUESTIONNAIRE

	Good Knowledge	Satisfactory Knowledge	Little Knowledge	Total
1. Organisational Knowledge	3	2	0	5
2. Governance and Audit Committee Role and Functions	3	2	0	5
3. Internal Audit	3	2	0	5
4. Financial Management and Accounting	1	4	0	5
5. External Audit	3	2	0	5
6. Risk Management	3	2	0	5
7. Counter Fraud	2	3	0	5
8. Values of Good Governance	4	1	0	5
9. Council Performance Self-Assessment	2	3	0	5
10. Complaints Handling	2	3	0	5
Total	26	24	0	50
Percentage	100%		0%	

All comments received

I have nothing at the present time, but would certainly seek any advice and support as and when necessary.

I'm not an accountant and so would never say that I am 100% confident when faced with Financial reports, despite best efforts. My other area that I have said I have a satisfactory knowledge of, but would be open to learn more about is counter fraud.

I am still unclear what our role is with regards to some of the papers – we seem to 'note' a lot of papers.

I still believe there are significant opportunities to improve Risk Management and no workshop with Members occurred to my knowledge.