

Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	10 March 2022
LOCATION:	Remotely via Video Conference
TITLE:	Governance and Audit Committee self-assessment 2021
PURPOSE OF REPORT:	To provide an assessment on the Governance and Audit Committee's ability to ensure effective assurance arrangements are in place
For:	Information and recommendation
CABINET PORTFOLIO AND CABINET MEMBER:	Cllr. Ray Quant, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation and Democratic Services

Background

The CIPFA Audit Committees: Practical Guidance for Local Authorities and Police (2018 Edition) (available via CIPFA website: <https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2018-edition-online>) sets out guidance on the function and operation of audit committees (subsequently renamed by the Local Government and Elections (Wales) Act 2021 (and hereafter referred to) as Governance and Audit Committees) in Local Authorities.

The position statement emphasises the importance of Governance and Audit Committees being in place and recognises that Governance and Audit Committees are a key component of governance. The position statement also states that good Governance and Audit Committees are characterised by: a membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role.

Chapter 7 of the guidance recognises that a Governance and Audit Committee's effectiveness should be judged by the contribution it makes to, and the beneficial impact it has on, the authority's business. A good standard of performance against recommended practice, together with knowledgeable and experienced membership, are essential requirements for delivering effectiveness.

The guidance recommends that a Governance and Audit Committee should carry out a self-assessment and evaluation of effectiveness to assess the achievement of a good standard of performance. In addition, Governance and Audit Committee

members should be willing to review their knowledge and skills, as part of a self-assessment process or training needs assessment.

The most recent self-assessment of good practice and evaluation of the effectiveness of the Audit Committee was previously carried out on 6 December 2018 by the Chair and Vice-Chair on behalf of the Audit Committee (see Report at: http://www.ceredigion.gov.uk/cpd/Democratic_Services_Meetings_Public/G%20combined%20bilingual%20061218.pdf and Meeting Minutes at: http://www.ceredigion.gov.uk/cpd/Democratic_Services_Meetings_Public/J%20Cofnodion%20061218.pdf). A final draft was subsequently presented to the Audit Committee for review on 17 July 2019 (see Report at: http://www.ceredigion.gov.uk/cpd/Democratic_Services_Meetings_Public/O%20combined%20self%20assessment.pdf and Meeting Minutes at: http://www.ceredigion.gov.uk/cpd/Democratic_Services_Meetings_Public/C%20Cofnodion%20combined%20120919.pdf).

Current Position

A survey has been circulated to all Governance and Audit Committee Members. Responses to the questions asked are shown in **Appendix 1** attached. A total of 3 responses were received. Members' names are not disclosed.

A Workshop was then held on 3rd February 2022 with a further opportunity to provide responses and to formulate a Self-assessment and Evaluation of Effectiveness Review (see draft Self-assessment and Evaluation of Effectiveness Review at **Appendix 2**).

It was not possible, in the timescale, for attendees to complete the review at the Workshop, therefore the draft Review was circulated to the Committee Members so that any additional comments could be submitted. No further responses have been received.

It is therefore recommended that the draft Review is reconsidered by the Governance and Committee in order that a final Review may be completed and re-presented to the Committee at its next Meeting.

RECOMMENDATION(S): That the Governance and Audit Committee:

- 1) Notes the contents of the draft Self-assessment and Evaluation of Effectiveness Review (at **Appendix 2**); and
- 2) Agrees to reconsider the draft Self-assessment and Evaluation of Effectiveness Review (at **Appendix 2**) in order that a final Review document can be presented at the next Meeting of the Committee.

REASON(S) FOR RECOMMENDATION(S): That the Governance and Audit Committee is satisfied that effective assurance arrangements are in place to manage the authority's financial affairs, risk management, internal control and corporate governance arrangements.

Appendices: **Appendix 1** – Survey (blank): Governance and Audit Committee Self-Assessment of Good Practice and

Evaluation of the Effectiveness of the Committee (March 2022)

Appendix 2 - Draft Self-assessment and Evaluation of Effectiveness Review

Head of Service: Elin Prysor-Corporate Lead Officer: Legal & Governance Services (& Monitoring Officer)
Reporting Officer: Hannah Rees, Governance Officer
Date: 17/02/2022

Governance and Audit Committee Self-Assessment of Good Practice March 2022

Good Practice Question	YES	Partly	NO	Comment
Governance and Audit Committee Purpose & Governance				
1. Does the authority have a dedicated Governance and Audit Committee?				
2. Does the Governance and Audit Committee report directly to full council?				
3. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?				
4. Is the role and purpose of the Governance and Audit committee understood and accepted across the authority?				
5. Does the Governance and Audit Committee provide support to the authority in meeting the requirements of good governance?				
6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?				

Good Practice Question	YES	Partly	NO	Comment
Functions of the Committee				
7. Do the committee's terms of reference explicitly address				
a) all the core areas identified in CIPFA's Position Statement?				
i) good governance				
ii) assurance framework, including partnerships and collaboration arrangements				
iii) internal audit				
iv) external audit				
v) financial reporting				
vi) risk management				
vii) value for money or best value				
viii) counter fraud and corruption				
ix) supporting the ethical framework				
b) the committee's duty to review and assess the Council's draft annual Self-Assessment (a report setting out its conclusions as to the extent to which it met the performance requirements during that financial year) and draft response to any Auditor General Report (Local Government and Elections (Wales) Act 2021)?				
c) the committee's duty to consider the panel performance assessment report and review the Council's draft response to the report of the panel and ability to make recommendations for changes to the statements made in the draft response (Local Government and Elections (Wales) Act 2021)?				

8. Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?				
9. Has the Governance and Audit Committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?				
10. Where coverage of core areas has been found to be limited, are plans in place to address this?				

Good Practice Question	YES	Partly	NO	Comment
11. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?				
Membership and Support				
12. Has an effective Governance and Audit Committee structure and composition of the committee been selected? This should include:				
i) Separation from the executive				
ii) an appropriate mix of knowledge and skills among the membership				
iii) a size of committee that is not unwieldy				
iv) consideration has been given to the inclusion of 1/3 lay membership (in accordance with Local Government and Elections (Wales) Act 2021)				
13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council as appropriate for the organization?				
14. Does the chair of the committee have appropriate knowledge and skills?				
15. Are arrangements in place to support the committee with briefings and training?				
16. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?				

Evaluation of the Effectiveness of Governance and Audit Committee – March 2022

5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.
4	Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.
3	The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps.
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.
1	No evidence can be found that the Governance and Audit Committee has supported improvements in this area.

Areas where the Governance and Audit Committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Promoting the principles of good governance and their application to decision making	<ul style="list-style-type: none"> ④ Supporting the development of a local code of governance ④ Providing robust review of the AGS and the assurances underpinning it ④ Working with key members to improve their understanding of the AGS and their contribution to it ④ Supporting reviews/audits of governance arrangements ④ Participating in self-assessments of governance arrangements ④ Working with partner Governance and Audit Committees to review governance arrangements in partnerships 		

Areas where the Governance and Audit Committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Contributing to the development of an effective control environment	<ul style="list-style-type: none"> ④ Actively monitoring the implementation of recommendations from auditors ④ Encouraging ownership of the internal control framework by appropriate managers ④ Raising significant concerns over controls with appropriate senior managers 		
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks	<ul style="list-style-type: none"> ④ Reviewing risk management arrangements and their effectiveness, eg risk management benchmarking ④ Monitoring improvements ④ Holding risk owners to account for major/strategic risks 		
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively	<ul style="list-style-type: none"> ④ Specifying its assurance needs, identifying gaps or overlaps in assurance ④ Seeking to streamline assurance gathering and reporting ④ Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit 		
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence	<ul style="list-style-type: none"> ④ Reviewing the audit charter and functional reporting arrangements ④ Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements ④ Actively supporting the quality assurance and improvement programme of internal audit 		

Areas where the Governance and Audit Committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	<ul style="list-style-type: none"> ④ Reviewing how the governance arrangements support the achievement of sustainable outcomes ④ Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place ④ Reviewing the effectiveness of performance management arrangements 		
Supporting the development of robust arrangements for ensuring value for money	<ul style="list-style-type: none"> ④ Ensuring that assurance on value for money arrangements is included in the assurances received by the Governance and Audit Committee ④ Considering how performance in value for money is evaluated as part of the AGS 		

Areas where the Governance and Audit Committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks	<ul style="list-style-type: none"> ④ Reviewing arrangements against the standards set out in the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) ④ Reviewing fraud risks and the effectiveness of the organisation’s strategy to address those risks ④ Assessing the effectiveness of ethical governance arrangements for staff 		
Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability	<ul style="list-style-type: none"> ④ Improving how the authority discharges its responsibilities for public reporting; for example, better targeting at the audience, plain English/Welsh ④ Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency ④ Publishing an annual report from the committee 		

Governance and Audit Committee

Self-Assessment of Good Practice

March 2022

Good Practice Question	YES	Partly	NO	Comment
Governance and Audit Committee Purpose & Governance				
1. Does the authority have a dedicated governance and audit committee?	<input checked="" type="checkbox"/>			2021 change of name (Governance and Audit Committee) and functions
2. Does the governance and audit committee report directly to full council?	<input checked="" type="checkbox"/>			
3. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	<input checked="" type="checkbox"/>			Terms of Reference comply with position statement.
4. Is the role and purpose of the Governance and Audit committee understood and accepted across the authority?	<input checked="" type="checkbox"/>			
5. Does the Governance and Audit committee provide support to the authority in meeting the requirements of good governance?	<input checked="" type="checkbox"/>			
6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?	<input checked="" type="checkbox"/>			Arrangements are in place e.g. Chair reports to Council, annual report of chair, role of Audit Wales, Workshop on self-assessment/evaluation and Meetings Actions Log. Additional arrangements considered could include a Service survey on the performance of the Committee.

Good Practice Question	YES	Partly	NO	Comment
Functions of the Committee				
7. Do the committee's terms of reference explicitly address				
a) all the core areas identified in CIPFA's Position Statement?	<input checked="" type="checkbox"/>			
i) good governance	<input checked="" type="checkbox"/>			
ii) assurance framework, including partnerships and collaboration arrangements	<input checked="" type="checkbox"/>			
iii) internal audit	<input checked="" type="checkbox"/>			
iv) external audit	<input checked="" type="checkbox"/>			
v) financial reporting	<input checked="" type="checkbox"/>			
vi) risk management	<input checked="" type="checkbox"/>			
vii) value for money or best value	<input checked="" type="checkbox"/>			
viii) counter fraud and corruption	<input checked="" type="checkbox"/>			
ix) supporting the ethical framework	<input checked="" type="checkbox"/>			
b) the committee's duty to review and assess the Council's draft annual Self-Assessment (a report setting out its conclusions as to the extent to which it met the performance requirements during that financial year) and draft response to any Auditor General Report (Local Government and Elections (Wales) Act 2021)?	<input checked="" type="checkbox"/>			

<p>c) the committee's duty to consider the panel performance assessment report and review the Council's draft response to the report of the panel and ability to make recommendations for changes to the statements made in the draft response (Local Government and Elections (Wales) Act 2021)?</p>	<input checked="" type="checkbox"/>			
<p>8. Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?</p>	<input checked="" type="checkbox"/>			<p>Annual report provides a review process.</p>
<p>9. Has the Governance and Audit Committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?</p>		<input checked="" type="checkbox"/>		<p>Regarding the wider area of working with local standards and ethics committees to support ethical values, the Governance and Audit Committee does not work with the Ethics and Standards Committee but does support ethical values.</p>
<p>10. Where coverage of core areas has been found to be limited, are plans in place to address this?</p>	<input checked="" type="checkbox"/>			

Good Practice Question	YES	Partly	NO	Comment
11. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	<input checked="" type="checkbox"/>			
Membership and Support				
12. Has an effective Governance and Audit Committee structure and composition of the committee been selected? This should include:	<input checked="" type="checkbox"/>			
i) Separation from the executive	<input checked="" type="checkbox"/>			
ii) an appropriate mix of knowledge and skills among the membership	<input checked="" type="checkbox"/>			
iii) a size of committee that is not unwieldy	<input checked="" type="checkbox"/>			
iv) consideration has been given to the inclusion of 1/3 lay membership (in accordance with Local Government and Elections (Wales) Act 2021)	<input checked="" type="checkbox"/>			New arrangements will be implemented following the May 2022 Local Authority elections. Currently compliant.
13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council as appropriate for the organization?	<input checked="" type="checkbox"/>			
14. Does the chair of the committee have appropriate knowledge and skills?	<input checked="" type="checkbox"/>			
15. Are arrangements in place to support the committee with briefings and training?	<input checked="" type="checkbox"/>			
16. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			<input checked="" type="checkbox"/>	This will be done following the May 2022 Local Authority elections. A role description with core knowledge/skills shall be circulated to political groups for assisting with committee member selection.

Good Practice Question	YES	Partly	NO	Comment
17. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	<input checked="" type="checkbox"/>			
18. Is adequate secretariat and administrative support to the committee provided?	<input checked="" type="checkbox"/>			
Effectiveness of the Committee				
19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		<input checked="" type="checkbox"/>		A survey/feedback request could be requested from Services. [consider illustrations].
20. Are meetings effective with a good level of discussion and engagement from all the members?	<input checked="" type="checkbox"/>			Yes, but Agenda is too long and additional meetings could be considered. There may be then additional time for e.g. training at meetings.
21. 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 checked="" type="checkbox"/>			
22. Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	<input checked="" type="checkbox"/>			
23. Has the committee evaluated whether and how it is adding value to the organisation?		<input checked="" type="checkbox"/>		Consideration should be given to formalising arrangements.
24. Does the committee have an action plan to improve any areas of weakness?			<input checked="" type="checkbox"/>	A SWOT/evaluation exercise could be considered. An action plan is required to improve areas of weakness.
25. Does the committee publish an annual report to account for its performance and explain its work?	<input checked="" type="checkbox"/>			

Evaluation of the Effectiveness of Governance and Audit Committee – March 2022

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4	Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.
3	The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps.
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.
1	No evidence can be found that the Governance and Audit Committee has supported improvements in this area.

Areas where the audit committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Promoting the principles of good governance and their application to decision making	<ul style="list-style-type: none"> ④ Supporting the development of a local code of governance ④ Providing robust review of the AGS and the assurances underpinning it ④ Working with key members to improve their understanding of the AGS and their contribution to it ④ Supporting reviews/audits of governance arrangements ④ Participating in self-assessments of governance arrangements ④ Working with partner Governance and Audit Committees to review governance arrangements in partnerships 	<p>We tend to follow national guidance</p> <p>Regular reports from both internal and external auditors ensures conformity</p> <p>Undertake general training to ensure that members have a grasp of the requirements</p> <p>Regularly reviews different aspect of various elements based on annual audit plan</p> <p>Don't recall having done this previously although I am new to the Audit committee</p> <p>Don't recall having done this but work closely with Audit Wales</p>	<p>4</p> <p>5</p>

Areas where the audit committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Contributing to the development of an effective control environment	<ul style="list-style-type: none"> ④ Actively monitoring the implementation of recommendations from auditors ④ Encouraging ownership of the internal control framework by appropriate managers ④ Raising significant concerns over controls with appropriate senior managers 	<p>We will review measures that have been put in place for various departments, by revisiting and ensuring that they have complied with suggested protocols</p> <p>We strive as an Audit and Governance committee to ensure that internal control measures become inherent in depts work streams</p> <p>Due to lack of requested information being made available to Audit Wales, put controls in place that remedies the situation (Estates)</p>	5
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks	<ul style="list-style-type: none"> ④ Reviewing risk management arrangements and their effectiveness, eg risk management benchmarking ④ Monitoring improvements ④ Holding risk owners to account for major/strategic risks 	<p>Comparative data is periodically provided on performance within other L Authorities. Don't recall having data on risk management</p> <p>Kept close outlook on performance of Estates in providing appropriate information to Audit Wales</p> <p>Ensuring that the Authorities risk register is reviewed and holding managers to account for performance</p>	4 5
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively	<ul style="list-style-type: none"> ④ Specifying its assurance needs, identifying gaps or overlaps in assurance ④ Seeking to streamline assurance gathering and reporting ④ Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit 	<p>We strive to ensure that all reports that come before us as outlined in our Audit plan provides assurance to the satisfaction of Members and appropriate Audit personnel.</p> <p>This is done based on our Audit plans</p> <p>Committee places significant reliance on the timeliness and quality of internal audit reports as well as the perspective of External Audit.</p>	4 5

<p>Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence</p>	<ul style="list-style-type: none"> ④ Reviewing the audit charter and functional reporting arrangements ④ Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements ④ Actively supporting the quality assurance and improvement programme of internal audit 	<p>Arrangements in place to ensure that we are kept fully apprised of current Audit good practice</p> <p>Internal auditors will always be questioned by committee members in scrutinizing the effectiveness of their planed work</p> <p>Committee very supportive of the work and quality of the role of internal audit and will on occasion seek assurance that they are adhering to industry standards</p>	<p>5</p>
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Areas where the audit committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	<ul style="list-style-type: none"> ④ Reviewing how the governance arrangements support the achievement of sustainable outcomes ④ Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place ④ Reviewing the effectiveness of performance management arrangements 	<p>Committee will question departmental objectives based on Councils policies on issues like e.g. climate change</p> <p>Based on the Audit plan and risk register the committee will seek assurances that the Authority is compliant in its undertaking</p> <p>Timely reports are provided by internal and external auditors that review performance.</p>	5
Supporting the development of robust arrangements for ensuring value for money	<ul style="list-style-type: none"> ④ Ensuring that assurance on value for money arrangements is included in the assurances received by the Governance and Audit Committee ④ Considering how performance in value for money is evaluated as part of the AGS 	<p>Tender procedures are in place to get best value for money costings. Authority will also procure through sell to wales and other framework agreements</p> <p>See comments as above</p>	5

Areas where the audit committee can add value by supporting improvement	Examples of how the Governance and Audit Committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks	<ul style="list-style-type: none"> ④ Reviewing arrangements against the standards set out in the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) ④ Reviewing fraud risks and the effectiveness of the organisation’s strategy to address those risks ④ Assessing the effectiveness of ethical governance arrangements for staff 	<p>Continuous activity by audit and particularly the procurement section to ensure that the Authority is compliant with the codes and minimizing the potential for fraud</p> <p>Covid 19 has with government grants have ensured that regular and continuous assessment of the risks are identified</p> <p>Continious training is provided by the authority to ensure the effectiveness of staff in carrying out their duties</p>	5
Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability	<ul style="list-style-type: none"> ④ Improving how the authority discharges its responsibilities for public reporting; for example, better targeting at the audience, plain English/Welsh ④ Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency ④ Publishing an annual report from the committee 	<p>I’m sure more could be done but there is always a balance to be struck between overload of data and information and cost of providing same. Information is available bilingually and transparency in our work is a pre-requisite</p> <p>There are numerous reporting back reports from partnership, to both Leadership teams , Cabinet and general membership of the authority which is also available to the public</p> <p>Chair of the Committee will present an annual report to the appropriate scrutiny committee, Cabinet and ultimately full Councils. The report is available to the public</p>	4 5