

CEREDIGION COUNTY COUNCIL

Report to:	Governance and Audit Committee
Date of meeting:	14 March 2024
Title:	Internal Audit Report – Governance Framework Review 2023/24
Purpose of the report:	To advise Members of the audit findings

A review has recently been undertaken of the Framework supporting the Annual Governance Statement (AGS) for 2023/24.

The Governance Framework, AGS and Local Code of Corporate Governance were presented to the Committee in January 2024. Members of the Committee were also involved in its review.

AW provides an audit opinion on the AGS based on its consistency with their knowledge and compliance with legislation.

The internal audit review consists of an assessment of the procedures in place to compile the governance framework, the scoring methodology used, and consideration of the 'evidence' noted in the framework.

This review therefore complements AW's work on the AGS, and provides assurance that the procedure is robust, focussed and effective.

Recommendation(s):	To note the review of the Governance Framework
Reasons for decision:	Information only
Appendices:	Internal Audit Report – Governance Framework Review 2023/24
Head of Service:	Elin Prysor CLO-Legal and Governance / Monitoring Officer
Reporting Officer:	Alex Jenkins Corporate Manager – Internal Audit
Date:	15 February 2023

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LEGAL & GOVERNANCE SERVICE

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INTERNAL AUDIT SERVICE



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CEREDIGION
County Council

ADRODDIAD ARCHWILIO— AUDIT REPORT

Governance Framework Review 2023/24

Report Prepared by: Alex Jenkins, Corporate Manager – Internal Audit
Date of Issue: 15th February 2023

THIS REPORT IS ALSO AVAILABLE IN WELSH

INTERNAL AUDIT REPORT

Governance Framework Review 2023/24

EXECUTIVE SUMMARY

A review has recently been undertaken of the framework supporting the Annual Governance Statement (AGS) 2023/24.

The review was undertaken to complement Audit Wales (AW) officers' work, whose opinion provides assurance that the AGS is consistent with their knowledge and the organisation's corporate governance arrangements comply with required legislation and regulations.

I'm pleased to report that the systems and procedures audited were found to be satisfactory, with improvements to simplify the scoring mechanism having taken place. A Governance Framework has been created, and improvements on the Governance Framework review process and the resulting Annual Governance Statement have been planned for completion in 2024.

These collectively enable me to provide substantial assurance that there is a sound system of scrutiny and robustness in place.

I would like to take this opportunity to thank Katy Sinnett-Jones, Governance Officer (GO) for her ready assistance and co-operation during the course of the audit.

OBJECTIVE

The main objective of the assessment is to review the procedure and self-assessment arrangements of the governance framework, the scoring methodology used and the evidence available, in order to provide an opinion to the Corporate Lead Officer – Legal and Governance of Internal Audit's evaluation of scrutiny and robustness present in the process.

AUDIT APPROACH

The assessment was designed to evaluate the attainment of specific standards. These are mainly the standards set out in CIPFA's Delivering Good Governance document. In doing so, Internal Audit has:

- Examined the standards and framework,
- Held discussions with key personnel, and
- Reviewed the procedures employed by the service to produce the framework, to include attending the workshops.

SUMMARY OF FINDINGS

The Governance Officer is responsible for co-ordinating and drafting the AGS and supporting framework. The current arrangement was adopted in 2016/17 and in accordance with AW (then WAO) recommendation, Member / officer workshops have been held to scrutinise, review and update the framework annually.

The items substantiating good governance against each principle have been listed / described as evidence in the framework.

During the workshops Members and officers had an opportunity to assess those items, and to score them accordingly, using the system as noted in the AGS:

1	Unacceptable - Immediate action required
2	Below satisfactory - Urgent action required (within 3-6 months)
3	Satisfactory - Action required (before end of year 9-12 months)
4	Acceptable - Minor adjustments may be required
5	Good - Overall governance considered to be good and meets best practice; No further action required

In addition, where possible improvements have been identified, appropriate action has been included in the following year's action plan.

During the audit review, the framework evidence and scores were assessed, and an additional statement / opinion provided to substantiate their effectiveness.

CONCLUSION

From the review, it is concluded that there is a sound system of scrutiny and the systems and procedures in preparing and scoring the framework are satisfactory, with improvements already in progress. This is further demonstrated from the assessment of the evidence provided as assurance against each element in the framework.

23/02/2024

X 

AEJ/AGS
15 February 2024

Signed by: Alex Jenkins

Corporate Manager - Internal Audit

Report Distribution

Elin Prysor, Corporate Lead Officer – Legal & Governance / Monitoring Officer
Katy Sinnott-Jones, Governance Officer