

GWASANAETHAU CYFREITHIOL A
LLYWODRAETHU

LEGAL & GOVERNANCE SERVICE

GWASANAETH ARCHWILIO MEWNOL

INTERNAL AUDIT SERVICE



Cyngor Sir
CEREDIGION
County Council

Adroddiad Archwilio— Audit Report

Governance Framework Review 2024/25

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Date of Issue: 10th February 2025

Internal Audit Report

Governance Framework Review 2024/25

EXECUTIVE SUMMARY

A review has recently been undertaken of the framework supporting the Annual Governance Statement (AGS) 2024/25.

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.

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 the 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 publication. 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 current arrangement was adopted in 2016/17 and in accordance with Audit Wales recommendation, Member / officer workshops have been held to scrutinise, review and update the framework annually. The Governance Officer is responsible for facilitating the Annual Governance Framework review process as well as co-ordinating and drafting the AGS and supporting framework.

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

Conclusion	
	Substantial Assurance

From the review, it is concluded that there is a good system of scrutiny and the systems and procedures in preparing and scoring the framework are satisfactory.

Recent improvements including the creation of a Governance Framework, the simplification of the scoring mechanism and improvements on the Governance Framework review process and the resulting Annual Governance Statement have been implemented during 2024/25. This is demonstrated from the assessment of the evidence provided as assurance against each element in the framework.

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

However, consideration could be given to improving the effectiveness the processes in place to continuously review the Council's Governance Framework and the resulting Annual Governance Statement throughout the year. This ensures that the Council's up to date assessment of its governance processes is considered and approved in the Annual Statement of Accounts.

In addition, where scores have been downgraded, the reasons should be recorded on the Governance Framework Review document and required actions should be noted in the resulting Action Plan to drive corporate improvement.

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

10/02/2025

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AEJ/AGS2025
10 February 2025

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