

CYNGOR GWYNEDD
GOVERNANCE AND AUDIT COMMITTEE
ANNUAL REPORT
2022-23

FOREWORD BY THE CHAIR

The purpose of this report is to present a summary of the work the Governance and Audit Committee has been involved in over the year 2022-23.

I am delighted to present to you the Chair's first report on the basis of the Welsh Government's statutory requirements and hope that it will give you a taste of how the Committee has gone about considering the difficult factors that have faced the Council over the period and the Committee's comments on how the Council has responded firmly to those risks.

The Committee has a prominent role in considering financial factors and treasury management but has also been assuring itself on other factors, such as the economy and social and welfare issues.

I would first like to thank all the officers who have thoroughly and professionally supported the work of the Committee, preparing detailed reports and information. Committee members can enquire and question in detail to be assured that robust arrangements are in place, on a risk basis, to promote sound governance and control.

There has been considerable change in the composition of the Committee in this year following statutory requirements with the aim of ensure one-third are lay members with the Chair also a lay member.

There is more clarity this year about the role of the Governance and Audit Committee in relation to the Scrutiny Committees and we look forward over the next period to working in partnership with them.

In conclusion, I would like to express my thanks as Chair to the Elected and Lay Members for the key role they have taken in Committee. Many have come to the Committee for the first time and have thrown themselves into the task in a very positive manner. Thank you for the support.

Looking ahead to 2023/24, a scenario with less challenge is not anticipated into the future. We will probably continue to see great pressure on the budget and therefore in turn on services.

It will be important for everyone to be considering alternative service delivery and making the most of available budgets. The Governance and Audit Committee is up to the challenge to help the Council in its task.

Mrs Sharon Warnes

Chair of the Governance and Audit Committee

INTRODUCTION

1. The Committee has a continuous role in the process of providing good governance. The core purpose of a governance and audit committee is to provide independent assurance on the adequacy of the risk management framework and associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects its exposure to risk and weakens the control environment, and to oversee the financial reporting process.
2. In carrying out its work, the Committee has regard to the guidelines of various external bodies and organisations including CIPFA.
3. According to the CIPFA Position Statement to Audit Committees in Local Authorities and the Police (2022), the purpose of the Governance and Audit Committee is:

To provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

REPORT PERIOD

4. This report covers the work of the Committee for the period between the Council's annual meeting on 19 May 2022 and the annual meeting on 4 May 2023. In the period under review, there were 6 meetings:

[30 June 2022](#)

[8 September 2022](#)

[13 October 2022](#)

[17 November 2022](#)

[26 January 2023](#)

[9 February 2023](#)

COMMITTEE MEMBERSHIP

5. The Governance and Audit Committee consists of 12 members based on political balance, along with six 'lay members', namely a person who is not a local authority member.
6. The attendance of members at the meeting was as follows:

Chair (Lay Member)

	30/06/2022	08/09/2022	13/10/2022	17/11/2022	26/01/2023	09/02/2023
Sharon Warnes	✓	✓	✓	✓	✓	✓

Vice-Chair (Lay Member)

	30/06/2022	08/09/2022	13/10/2022	17/11/2022	26/01/2023	09/02/2023
Hywel Eifion Jones	✓	✓	✓	✓	✓	✓

Councillors

	30/06/2022	08/09/2022	13/10/2022	17/11/2022	26/01/2023	09/02/2023
Cllr. Elfed Wyn ap Elwyn	✓	✓	✓	✓	✓	✓
Cllr. Menna Baines	x	✓	✓	✓	✓	✓
Cllr. Jina Gwyrfai	✓	x	✓	x	✓	✓
Cllr. Medwyn Hughes	✓	✓	x	x	✓	✓
Cllr. John Brynmor Hughes ¹	✓	✓	x	✓		
Cllr. Meryl Roberts	✓	✓	x	x	✓	✓
Cllr. Richard Glyn Roberts	✓	✓	✓	✓	✓	✓
Cllr. Huw Rowlands	✓	✓	x	✓	✓	✓
Cllr. Paul Rowlinson	✓	✓	✓	✓	✓	✓
Cllr. Angela Russell	✓	✓	✓	✓	✓	✓
Cllr. Rob Triggs	✓	✓	✓	x	x	✓

Lay Members

	30/06/2022	08/09/2022	13/10/2022	17/11/2022	26/01/2023	09/02/2023
Carys Edwards ²						x
Clare Hitchcock	✓	✓	✓	✓	✓	✓
Rhys Parry	✓	✓	✓	✓	✓	✓

¹ Resigned from the Committee in January 2023

² Appointed by the Full Council in December 2022

FUNCTIONS OF THE COMMITTEE

7. In accordance with the Local Government (Wales) Measure 2011 Part 6, Chapter 2 Cyngor Gwynedd must establish a Governance and Audit Committee with some mandatory functions, and also has the right to perform any other suitable functions.
8. Cyngor Gwynedd's Constitution determines the following as the functions of the Governance and Audit Committee:

Functions that cannot be the responsibility of the Executive

The duty to approve an authority's statement of its accounts, income, expenditure and balance sheet or its record of its proceeds and payments (as it happens) in accordance with the Accounts and Audit Regulations (Wales) 2014.

Mandatory Functions under the Local Government Measure (Wales) 2011

The committee is responsible for fulfilling the following statutory functions under Section 81 of the Local Government Measure (Wales) 2011 (as amended):

- (a) review and scrutinise the authority's financial matters,
- (b) make reports and recommendations in relation to the authority's financial matters
- (c) review and assess the authority's risk management, internal control performance assessment and corporate governance arrangements,
- (d) make reports and recommendations to the authority regarding the adequacy and effectiveness of those arrangements,
- (e) review and assess the authority's ability to handle complaints effectively,
- (f) make reports and recommendations in relation to the authority's ability to handle complaints effectively;
- (g) inspect the authority's internal and external audit arrangements, and
- (h) review the financial statements prepared by the authority.
- (i) Undertake the further functions of the Governance and Audit Committee under Chapter 1 of Part 6 of the Local Government and Elections (Wales) Act 2021 (performance and governance of principal councils)

Other Functions

The committee will also be responsible for fulfilling the following functions:-

(i) to promote internal audit, establishing a timetable to conduct review control, develop an anti-fraud culture and review financial operations;

(ii) to focus the Council's audit resources by agreeing on audit plans and monitoring the provision of audit;

(iii) to monitor audit performance by ensuring that officers' work is on schedule, that audit reports are produced on time and that they are responded to in the same way, monitoring the completion of the accounts and ensuring action on audit recommendations;

(iv) to consider observations and concerns on individual services at a county level, on the basis of reports by Council officers, the Audit Commission or the District Auditor and monitor the response and actions on the recommendations and findings.

THE WORK OF THE COMMITTEE IN 2022/23

Review and approval of the financial statements compiled by the authority

9. At its meeting on 30 June 2022, the Committee approved the final accounts of Gwynedd Harbours for the year ended 31 March 2022, which included the Revenue Income and Expenditure Account 2021 / 22 as well as the Annual Form for the Year ended 31 March 2022 (subject to audit by Audit Wales).
10. A Cyngor Gwynedd's draft, pre-audit Statement of Accounts for 2021/22 was presented to the Committee at its meeting on 8 September 2022. Elected members are not statutorily required to approve the draft version of the Statement of Accounts. However, submitting the draft statement to the Governance and Audit Committee for information is considered good practice to follow, and is an opportunity for members to question financial officers about the content and equip themselves with relevant information to consider relevant risks, and other matters that will be subject to audit, in context.
11. Due to the timing of completion of the audit of the accounts, a special meeting of the Committee was held on 26 January 2023 in order to receive the Final Accounts for the Year ended 31 March 2022 and the relevant audit. After considering the Audit Wales report on the accounts (the "ISA 260" report), the Committee decided:
 - To accept and approve the 'ISA260' report by Audit Wales in respect of Cyngor Gwynedd
 - To accept and approve the Statement of Accounts for 2021/22 (post-audit) – the Chair of the Committee to certify the Statement of Responsibilities regarding the Statement of Accounts
 - The Chair of the Committee and the Head of Finance Department to certify electronically the Letter of Representation.

Review the authority's financial affairs, scrutinising them, producing reports and make recommendations

Revenue Expenditure

12. The Committee has received a regular reports on the authority's financial position during the year. At its meeting on 30 June 2022, the Revenue Outturn report on the Final Accounts 2021/22 were presented so that the Committee could receive information, consider any risks arising from the actual expenditure and income against the 2021/22 budget, and to scrutinise Cabinet decisions in relation to the management of the budgets of the Council and its departments. The report detailed the Council's spending in 2021/22, the underspend or overspend situation of individual departments, and reasons for this.
13. In addition to considering the outturn situation at the end of the financial year, formal reviews of the revenue budget situation were undertaken during the year, at the end of August and the end of November. Reports on the end of August 2022 review were submitted to the Committee on 13 October 2022, and reports on the end of November 2022 review to the meeting on 26 January 2023. On these occasions the Committee decided to accept the reports setting out the situation and risks in relation to the budgets of the Council and its departments, and the Committee agreed with the recommendations of the Cabinet in order to deal with the situation of overspend envisaged by the end of the financial year.

Capital Programme

14. On 30 June 2022, the Capital Programme 2021-22 Year-End Review (situation at 31 March 2022) was presented. The main purpose of the report was to introduce the revised capital programme at the end of the financial year (situation 31 March 2022), and to approve the relevant funding sources. The Committee decided to accept the report, note the relevant risks and support the Cabinet's decision at its meeting on 14 June 2022.
15. Reports on the end of August 2022 review of the capital programme were submitted to the Committee on 13 October 2022, and the end of November 2022 review to the meeting on 26 January 2023 to receive the information, consider the risks regarding the Capital Programme, and scrutinise Cabinet decisions.

Savings Programme

16. Attached to the review of the revenue budget situation, the Committee has also received separate reports during the year on the Council's ability to realise its savings plans. Progress reports on the realisation of savings plans were presented to the Committee at its meetings on 13 October 2022 and 26 January 2023 so that the Committee could consider overall risks arising from the slippages, and scrutinise Cabinet decisions in relation to the Savings Oversight.
17. Due to the financial gap the Council faces over the next few years, largely due to much higher than forecasted inflation, it has urgently had to develop new savings plans for the 2023/24 financial year. A report was submitted by the Council Leader to the

Committee meeting on 9 February 2023, asking the Committee to consider the appropriateness of the process of identifying the savings, and to make representations for the Cabinet to consider before reaching a decision at their meeting on 14 February. The Committee was clear that the Committee's role was not to express an opinion on what the size of the savings should be nor the merits of the individual proposals to be recommended as savings, but rather to ensure that the Cabinet was clear of the facts being put to them, so that the decision being taken was based on robust information. The Committee decided:

- That the process of identifying the savings had been challenging
- That reasonable steps, under challenging circumstances, have been taken to draw up the Savings Plan
- That the savings proposed are reasonable and achievable
- That the risks and implications of the decision are clear
- That the report is adequate to enable the Cabinet to make a decision on the entire Savings Plan
- To present observations from the discussion on the report to the Cabinet for its consideration when discussing the 2023/24 Savings in its meeting on 14 February 2023.

18. However, it was noted that the risk of not delivering plans needs to be better highlighted, and that there was a need to highlight that the savings will not have an uneven impact across the County.

Treasury Management

19. In line with good governance arrangements as well as statutory requirements, the Committee has received an update on the Council's Treasury Management activities twice a year. A report on the actual outcomes of the Council's treasury management in 2021/22, against the strategy approved by the Full Council on 4 March 2021, was presented to the 30 June 2022 meeting. Subsequently, the 2022-23 Half Year Treasury Management report was received at the 17 November 2022 meeting. The purpose of this report was to update the Committee on the Council's actual Treasury Management activity during the current financial year.

Setting the Budget

20. Near the end of the financial year, the committee considered a report on the 2023/24 Budget on 9 February 2023 in order to scrutinise the information before Cabinet recommended a 2023/24 budget to the full Council. The Committee's role in this context was to scrutinise the information and to ensure that the Cabinet and Council were clear of the facts presented to them so that the decision was based on sound information. After considering the report and its appendices, the Committee's decision was to accept the report setting out the contents, accept the financial appropriateness of the proposals and the relevant risks and make present comments from the discussion on options for the Cabinet to consider when discussing the 2023/24 Budget at their meeting on 14 February 20 23.

21. There was no particular point on which the Committee considered necessary to bring to the attention of the Cabinet or the Full Council. However, it was reported to Cabinet and the Full Council that points had been raised during the Committee's discussion on the following issues:
- Use of balances, funds and reserves
 - Teacher Salaries
 - Incorporated Joint Committee
 - Outlook for 2024/25
 - Use of Council Tax Premium.
22. Also at the meeting of 9 February 2023, the Committee considered the Capital Strategy for 2023/24 (including the Investment and Borrowing Strategies), in order to consider any risks arising from the strategy before submitting to the full Council for approval. The presentation Committee members had received on 3 February by Arlingclose, the Council's treasury management advisors, was extremely helpful in undertaking this task. The report was accepted, setting out the information relevant and risks, and the intention of the Cabinet Member for Finance to present the Strategy to the Full Council for approval on 2 Mawrth 2023 was supported.

Promote internal control; Review and assess authority arrangements for risk management, internal control, performance assessment and corporate governance, producing reports and making recommendations

Internal Audit Reports

- 23. The purpose of the Council's Internal Audit Service is "To give the citizen and the Council confidence about the control environment and governance arrangements of the Council through independent and objective reporting to the Head of Finance and the Governance and Audit Committee".
- 24. Internal audit reporting is therefore an important tool to enable the Committee to fulfil its function of reviewing and assessing the authority's risk management and internal control arrangements.
- 25. The majority of an Internal Audit reports place the outcome of the work into one of four categories of assurance level, as shown in the table below:

LEVEL OF ASSURANCE	HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.
	SATISFACTORY	Controls are in place to achieve their objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.
	LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduces new controls to reduce the risks to which the service is exposed.
	NO ASSURANCE	Controls in place are considered to be inadequate, with objectives failing to be achieved.

- 26. The Committee received an update on internal audit work for the period from 31 January 2022 to 31 May 2022 in the Committee's meeting on 30 June 2022. It was highlighted that 16 of the plan's audits had been completed and 4 reports had been released in draft form. Of the completed reports, 5 had received a "high assurance" opinion, 7 had received "adequate assurance" and 4 "limited assurance".
- 27. A further report was submitted to the Committee on 9 February 2023 updating the Committee on internal audit work for the period from 1 May 2022 to 25 January 2023. It was highlighted that 24 audits of the scheme had been completed and placed at a high, adequate or limited assurance level. Of the completed reports, 8 had received a "high assurance" opinion, 11 had received "adequate assurances" and 5 "limited assurances".
- 28. All this output were considered in turn by the Committee. Where there was limited assurance, a request for follow-up information was made to allow the Committee to carry out its duties.

External Auditor Reports

29. On 8 September 2022 Audit Wales' report *Direct Payments for Adult Social Care* was presented to the Committee, and the Senior Business Manager from the Adults, Health and Wellbeing Department attended to give further detail the contents of the report. The Committee recognised that this was a complex area but accepted that the Council had a programme of work in place.
30. The Audit Wales Report *Springing Forward* was presented to the Committee on 17 November 2022. The report looked at how the Council is strengthening its capacity to transform, adapt and continue to deliver services, including those delivered in partnership with key stakeholders and communities. A response was also submitted by the Council to the recommendations of Audit Wales.
31. The report concluded that the Council "is actively working on its Future Working Arrangements project and developing the vision and plans across all services but looking further ahead will strengthen the Council's consideration of the sustainable development principle".
32. It was decided to accept Cyngor Gwynedd's response to the report's recommendations.
33. The result of two audits was presented to the 9 February 2023 meeting, *Arrangements for responding to the Local Government and Elections (Wales) Act 2021 and Decarbonisation Progress*. At the same meeting, the Committee accepted council management's response to the recommendations of these audits. The Committee received the reports, and management's response to them.

Annual Governance Statement

34. One of the annual tasks of the Governance and Audit Committee is to review and approve the draft Annual Governance Statement. The statement, although not part of the accounts, is a statutory document and needs to be published with the accounts. In accordance with the Accounts and Audit Regulations (Wales) and the CIPFA Code of Practice each Local Authority must ensure that a statement of internal control is in place. The statement is signed by the Chief Executive and the Council Leader although it requires approval from the Governance and Audit Committee, and the Committee has a key role in verifying and challenging its content.
35. Cyngor Gwynedd's Annual Governance Statement for 2021/22 was presented to the Committee on 30 June 2022. After challenging its contents and making observations on some of the risk scores, it was decided to approve the statement and recommend that the Council Leader and the Chief Executive of the Council sign it.

Premium on the Council Tax of Long-Term Second Homes and Empty Dwellings

36. A report was presented to the Committee on 17 November 2022 about the legislative change around the Council Tax Premium on long-term empty and occasionally occupied dwellings ("second homes"), and how the Council should respond to that.
37. The Committee was clear that its role was not to express an opinion on what the Premium level should be, but to ensure that Cabinet and Council are clear of the facts being presented to it, so that the decision being taken is based on robust information. The Governance and Audit Committee was expected to satisfy itself that the evidence that had been collected and been presented in this report and its appendices, was sufficient to enable the Cabinet and the Council to reach a reasonable decision on the basis of the information that would be presented to them. We believe that the Committee has fulfilled its duty in this regard; after robust challenge, it was accepted that the information in the report and appendices complied with the statutory guidance and legislative requirements. The Committee made several proposals for Cabinet to consider in deciding on a recommendation for the Full Council to make a final decision on the premium levels, and these were reported to Cabinet and Full Council meetings.

To review and assess the authority's ability to deal with complaints in an effective manner, producing reports and making recommendations

38. The Complaints and Service Improvement Annual Report 2021/22 was presented to the Committee on 17 November 2022.
39. After considering the contents of the report, the Committee accepted that the Council's arrangements and performance in relation to handling complaints and improving service were very effective. Nevertheless, a formal decision was made that the report in future should be submitted to the Governance and Audit Committee before Cabinet so that the Committee's comments and recommendations could be taken into account in the formal acceptance of the report.
40. In addition, some suggestions were made that will require further consideration before future reports are presented:
 - To include an observation on the positive impact that complaints can have on the Council's performance.
 - To include a summary of the main areas / developmental fields that receive complaints
 - Categorise or set out a wider context for the departments that receive the majority of the complaints, in order to understand the circumstances
 - The Chair to revisit the Committee's responsibilities. In particular, consideration needs to be given if, in accordance with the requirements of the 2011 Measure, the Committee needs to provide oversight over all council departments, including Care and Education Services which have their own statutory regime.

Review and monitor the authority's internal and external audit arrangements

Internal Audit Work Programme

41. An Internal Audit Charter was presented to the Committee meeting on 30 June 2022, the first meeting following the Council elections in May 2022. In accordance with the requirements of the Public Sector Internal Audit Standards 2013 (revised 2017) an Internal Audit Charter must be drawn up with the content of the Charter addressing the Local Government Action Note (2019) issued by the CIPFA. Approve the charter is the Committee's responsibility.
42. During the ensuing discussion it was noted by Committee members that the charter summarises the role of the Committee well, is of a good standard and easy to follow. The report was accepted and the Internal Audit Charter was approved.
43. One of the reports received by the Governance and Audit Committee in order to fulfil its duty of inspecting and monitoring the Council's internal audit arrangements is the Annual Report of the Head of Internal Audit. The Committee received the relevant report for 2021/22 at its meeting on 30 June 2022.
44. This report expressed an Internal Audit opinion on the overall control environment within the Authority during 2021/22 and provided such annual internal audit opinion to the Authority. The Committee accepts that assurance can never be complete and the most that an internal audit service can provide to the Council is reasonable advice that there are no major weaknesses in the whole system of internal control.
45. The Committee recognised that 2021/22 was a difficult and unusual year for the service. It was reported that Covid-19 had a significant impact on the Authority as a whole and internal audit work, and like most Council services Internal Audit officers worked from home. It was not possible to carry out an audit where it would be necessary to visit establishments due to Welsh Government guidance and restrictions. It was also noted that Internal Audit officers had assisted the Test, Trace and Protect Service and that some officers had also assisted the Benefits Service in dealing with Self-Isolation Support Payment processes.
46. Despite the difficulties experienced by the Service, the Committee was comfortable accepting the report in accordance with the requirements of the Public Sector Internal Audit Standards for the financial year 2021/22.
47. At the same meeting, the Committee approved an Internal Audit Strategy and Annual Audit Plan for 2022/2023, making some further recommendations. In doing so, the Committee accepted that the scheme had flexibility to ensure attention would be given to any issues that come to light, and that any modifications / changes would be approved by the Committee.
48. The Committee received an update on progress on the work of the audit plan at its meeting on 9 February 2023. Reference was made to the status of the work along with the time spent on each audit. Significant modifications to the plan were approved to reflect the resources available to the service during the year.

Audit Wales Work Programme

49. A report on Audit Wales' work programme and timetable along with a performance update to the end of March 2022 was submitted to the 30 June 2022 meeting. The report referred to the local, regional and national work that had been completed (by AM and other regulators) along with a summary of the main messages indicating the status of various pieces of work appearing under the following headings:
- Financial Audit work
 - Performance Audit work
 - Local government national studies planned / in progress
 - Estyn
 - Care Inspectorate Wales (CIW)
 - Audit Wales national reports and other outputs published since 1 April 2021
 - Audit Wales national reports and other outputs (work in progress/planned).
50. At the same meeting, the 2022 Audit Plan - Cyngor Gwynedd and Minor Joint Committees was presented by Audit Wales. The report set out the work Audit Wales intended to undertake during 2022 as a means of fulfilling their statutory responsibilities as the Council's external auditor and in line with their role under the Audit Code of Practice. It was noted that some of the risks were general to all Local Authorities and not specific to Gwynedd. It was decided to receive the report and note the information.
51. Subsequently, a quarterly update was submitted to Committee meetings on 8 September 2022 (quarter 1) and 17 November 2022 (quarter 2).

Functions pursuant to the 2021 Act– the Council's Performance

52. It is a new statutory requirement in line with the requirements of the Local Government and Elections (Wales) Act 2021 that the Council produce a "self-assessment report" setting out its conclusions about the extent to which the Council met the performance requirements set out in the Act during the relevant financial year. The same piece of legislation states that the Council must make a draft version of its self-assessment report available to its governance and audit committee (Section 91(6)).
53. A draft self-assessment report for 2021/22 was submitted to the Committee on 17 November 2022. After discussing the content, it was the Committee's decision to accept the draft self-assessment, with the intention of including the self-assessment in the Council's Annual Performance Report into the future. However, the committee was eager to ensure that the report be submitted earlier in the year in future, and that it come before the Governance and Audit Committee before it is presented to Cabinet.
54. It was also suggested that the report considers including a reference to the support and training given to Elected Members in the self-assessment.

Monitor response and implementation on recommendations of external auditors and regulators

55. The Committee received an update on Recommendations and Improvement Proposals of External Audit Reports at its meetings on 30 June 2022 and 9 February 2023. In line with its statutory role, the Committee needs to satisfy itself that appropriate arrangements are in place to ensure that improvement proposals arising from external audit reports are implemented.
56. Although the Committee was satisfied at the 30 June 2022 meeting that appropriate arrangements were in place, it requested a review of the key to the conclusions, as well as setting a timetable for those reports that are "in place".
57. Further, at the 9 February 2023 meeting the Committee considered that 'completed' meant one of two things in the 'key to the conclusions' and that it is therefore necessary to highlight which is relevant to the conclusions of those proposals / recommendations that are 'completed'.
58. However, apart from these specific points, the Committee remained of the view that the Council had acceptable arrangements to ensure the implementation of the recommendations of the external auditors and regulators.

The Council's response to the Local Government and Elections (Wales) Act 2021

59. A report was submitted to the Committee's meeting on 13 October 2022 outlining the progress made in responding to the new requirements on the Council by the Local Government and Elections (Wales) Act 2021. The Committee was satisfied that satisfactory progress was being made but decided that it wanted to continue receiving updates at subsequent meetings.

Effectiveness of the Committee

60. During 2022/23 Committee members have received specific training to assist them in carrying out their duties:
- Role and duties of the Governance and Audit Committee (May 2022)
 - Presentation by Arlingclose (Treasury Management advisers) to members of the Governance and Audit Committee on the Treasury Management Strategy Statement 2023/24 (*joint training with Cabinet members*) (February 2023)
 - Overview of Service Improvements learning through Complaints (February 2023)
61. Starting from the meeting on 17 November 2022 the Committee has received an update on the steps that have been made to implement its decisions. The Committee believes that this is a significant step to ensure that it continues to operate effectively.
62. In the past, the Governance and Audit Committee has undertaken an occasional self-assessment. This has not happened since the 2022 Election and the changes that have been introduced as a result of the requirements of the Local Government Act 2021. A report will be presented to the Governance and Audit Committee during the autumn of 2023 seeking a decision on undertaking a self-assessment in the near future.
63. In accordance with guidelines issued by CIPFA, amongst the matters that would be considered when assessing the effectiveness of the committee are:
- An assessment of whether the committee is operating in accordance with the practices recommended in this guidance and complies with legislation (where appropriate).
 - How the Committee has fulfilled its terms of reference, including its core functions.
 - The operation of the Committee, including the support and training provided and how members have developed their knowledge and experience.
 - The Committee's effectiveness in terms of impact on the quality of governance, risk management and internal control, together with satisfactory audit arrangements.
 - Feedback from those interacting with the Committee.
64. CIPFA has developed some improvement tools for the committee to use to inform its evaluation. Earlier versions of these tools have been used in the past to assist the Committee to assess its effectiveness. If the Committee decides to undertake such an assessment, its results will then be used to inform the Committee's Annual Report for 2023/24.