From: Petra Der Man, Monitoring Officer

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To: Governance and Audit Committee, 23 July 2026

Subject: Review of Governance and Audit Committee Effectiveness

Status: Unrestricted

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1) Introduction

1.1. It is best practice to conduct an annual review of the effectiveness of the Governance and Audit Committee. This should include different aspects, such as terms of reference and work plans.

1.2. It is timely to review the Committee's effectiveness a year after the May 2025 elections. The intention is to ensure that the terms of reference, training programme, Committee support and work plans assist the Committee in carrying out its role in ensuring that the authority's corporate governance framework meets recommended practice, is embedded across the whole Council, and is operating throughout the year with no significant lapses.

1.3. The following paper outlines some key recommendations for further improving Committee effectiveness.

2) April 2026 Effectiveness Review

1.4. In April 2026, Committee Members were provided with an opportunity to complete a self-assessment of the Governance and Audit Committee's effectiveness and ten responses were received. The survey was developed using questions from the National Audit Office effectiveness tool and the CIPFA self-assessment of good practice. The survey results have been analysed and compared to the prior years' responses.

1.5. An exit interview was also conducted with the Independent Member of the Governance and Audit Committee. The feedback has been integrated into the review below.

1.6. The survey responses indicated that over the past year the Committee performed well in terms of providing basic oversight assurance. Some Members had an overall positive view of the Committee's effectiveness and identified a few key areas where minor improvement was needed. However, the majority of Members felt that significant or major improvements were required in order to improve the Committee's effectiveness.

1.7. A recurring concern related to low levels of Member engagement in meetings. Respondents felt that this may be attributable to a lack of understanding of the role of Governance and Audit Committee Members and some respondents were open about not being entirely familiar with the role of the Committee and its terms of reference. Other respondents pointed to the frequent changes in Committee membership over the past year. Strengthening Member capability was identified as a priority area for improvement.

1.8. Linked to the above, Members highlighted the risk of groupthink. The Committee is not yet considered to be consistently demonstrating strong, independent challenge. It was emphasised by the majority of respondents that there needed to be greater challenge in those areas where the Committee required further assurance from Officers and the Administration. Members are reminded that the purpose of the Governance and Audit Committee is to provide independent and high-level focus on the adequacy of governance, risk, finance, and control arrangements. Towards this purpose, some respondents felt that the Committee could sometimes drill into too much detail on a small number of issues, rather than seeking assurance at the system level.

1.9. An overwhelming majority of the survey respondents found that there were improvements required in the culture of learning and personal development within the Governance and Audit Committee. Under the training framework for the committee, the mandatory training to sit of the Committee is known as Part A training, with supplementary Training Part B. While most Members felt that the induction training (Part A) was a helpful introduction to the Committee, some Members indicated the need for a more robust programme of practical, just-in-time training (Part B). It was suggested that shorter, topic-specific training be delivered on technical areas. In addition, the scope of the Committee needed to be clarified, particularly in relation to the wholly owned companies.

1.10. Some Members felt that the Committee needed greater risk oversight. There were suggestions that the Committee regularly have “deep dives” into key risks on the agenda.

1.11. A notable concern raised was the perceived lack of transparency from Officers. A minority of Members felt that Officers were potentially withholding or limiting responses and that follow-up questions from Members were discouraged. However, it is not clear whether this is a comment about Officers generally or reflects a couple of specific issues that had been brought up in the Committee meetings immediately preceding the circulation of the survey. In any case, further work needs to be done to establish what the Governance and Audit Committee perceives the role of the Committee to be and the type of assurance required.

1.12. Members felt that the Committee did not have ownership of the work planning process. Additionally, it was raised that longer meetings often resulted in a lack of focus towards the end of the agenda. While the forward plan was updated in real-time on the Governance and Audit Committee Teams site, Members felt that presenting this as an agenda item would increase transparency and result in a more focused agenda.

3) Recommendations for Improvement

Further to the survey responses received, the following recommendations are made:

a) Further development of a robust ‘Part B’ training programme for Members and substitutes of the Governance and Audit Committee, which addresses the issues raised in the survey.
b) Complete a review of the Governance and Audit Committee Teams site to confirm it is current, accessible, and fit for purpose.
c) Review and present the Governance and Audit Committee forward work plan as a standing agenda item to strengthen Committee ownership of the work planning process, improve transparency, and support more focused meetings.
d) As part of the above, improve agenda prioritisation to ensure high-risk issues receive sufficient time.

4) Recommendations

The Governance and Audit Committee is asked to:

a) Consider and comment on the review of effectiveness.

5) Background Documents

None.

6) Relevant Director and Report Authors

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