

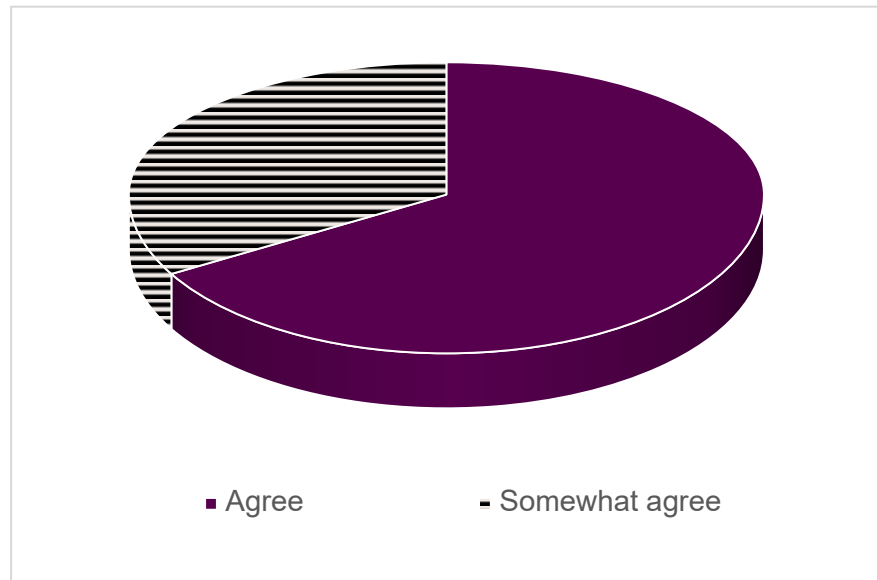
Appendix 2: Feedback from Committee and Officer Surveys

Committee survey

A questionnaire consisting of 15 questions plus some options to provide associated free-text responses was circulated to all committee members in February to provide their thoughts, input, and evaluation of how the committee had performed during 2023/24 (or shorter where members joined the committee part way through). A summary of responses received is provided below.

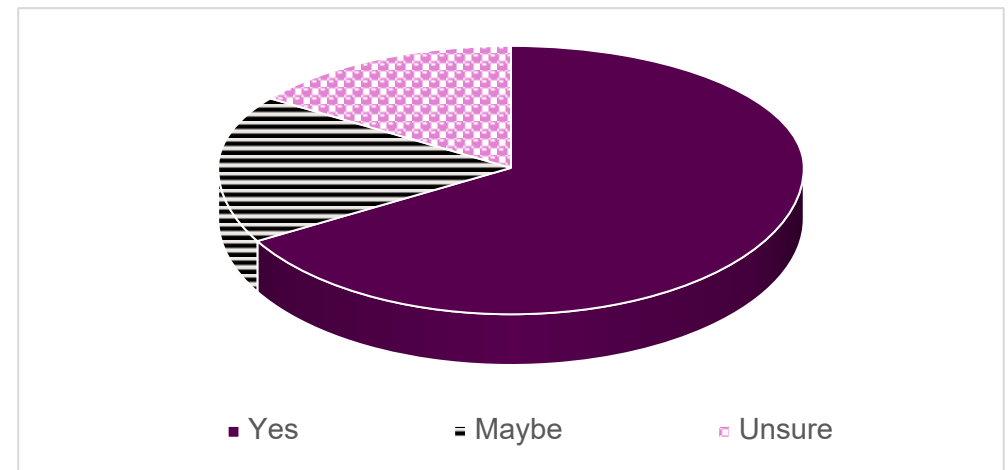
Q1 I understand the role and purpose of the Audit and Governance Committee

Agree	67%
Somewhat agree	33%
Neither agree nor disagree	0%
Somewhat disagree	0%
Disagree	0%



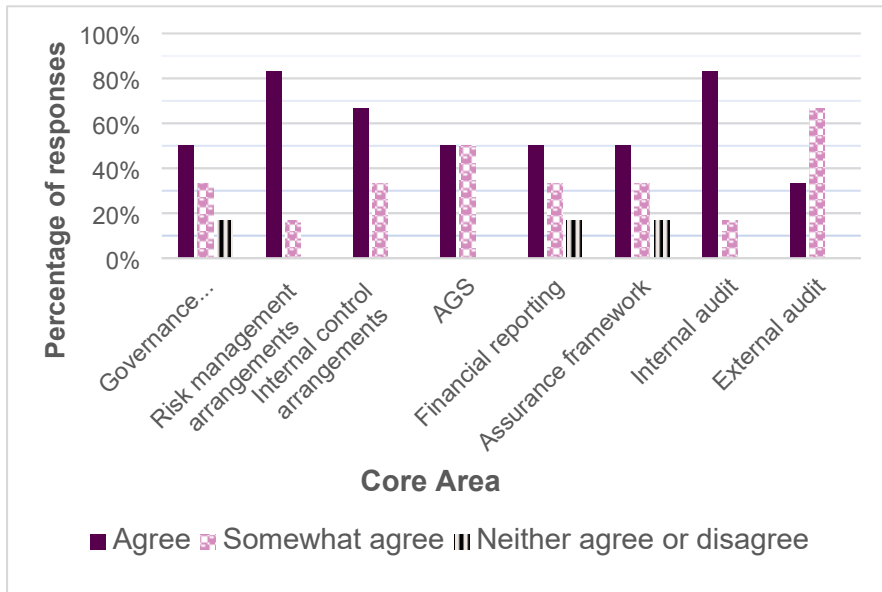
Q2 Do you think that the Audit and Governance Committee escalates issues and concerns promptly to those in governance and leadership roles i.e. Council and/or CMT?

Yes	67%
Maybe	17%
Unsure	17%
No	0%
Don't know	0%
Other	0%



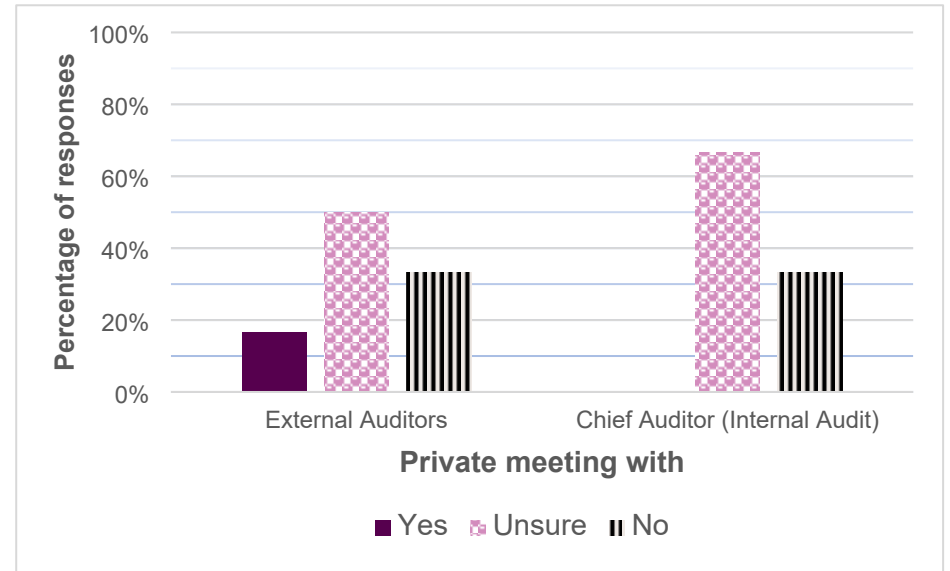
Q3 Do you think that in the last year, the A&GC has given adequate consideration to all core areas listed below?

Area	Agree	Somewhat agree	Neither agree or disagree	Somewhat disagree	Disagree
Governance arrangements	50%	33%	17%	0%	0%
Risk management arrangements	83%	17%	0%	0%	0%
Internal control arrangements	67%	33%	0%	0%	0%
AGS	50%	50%	0%	0%	0%
Financial reporting	50%	33%	17%	0%	0%
Assurance framework	50%	33%	17%	0%	0%
Internal audit	83%	17%	0%	0%	0%
External audit	33%	67%	0%	0%	0%



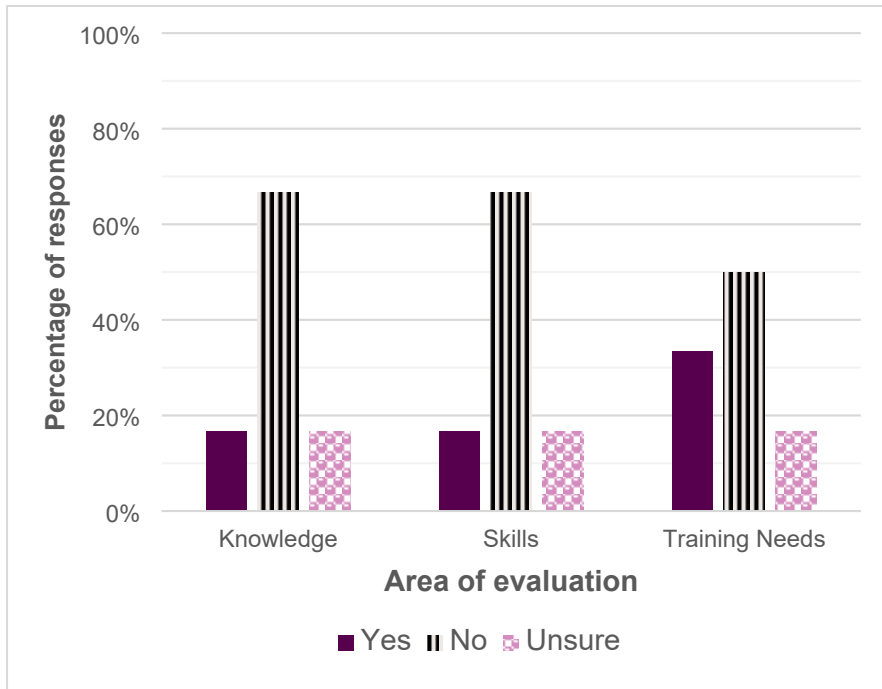
Q4 Has the committee met privately with the external auditors and Chief Auditor (Internal Audit) within the last year?

Service	Yes	Unsure	No
External Auditors	17%	50%	33%
Chief Auditor (Internal Audit)	0%	67%	33%



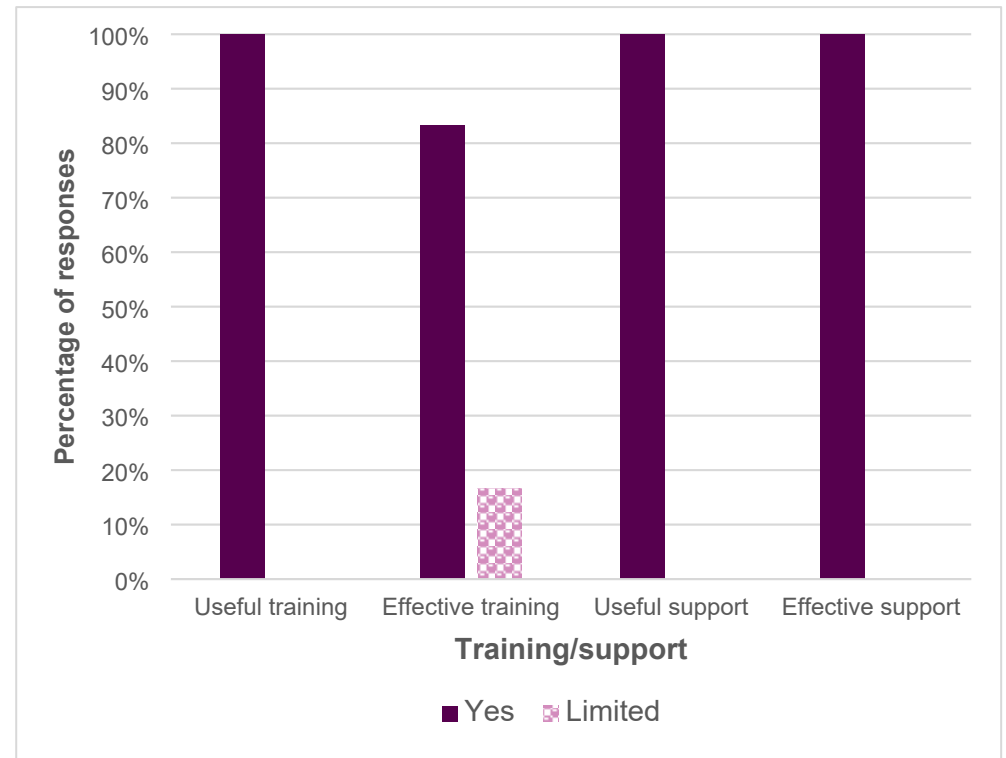
Q5 Have you had an evaluation of your knowledge, skills, and training needs carried out since you joined the committee or within the last two years (whichever is most recent)?

Area	Yes	No	Unsure
Knowledge	17%	67%	17%
Skills	17%	67%	17%
Training Needs	33%	50%	17%



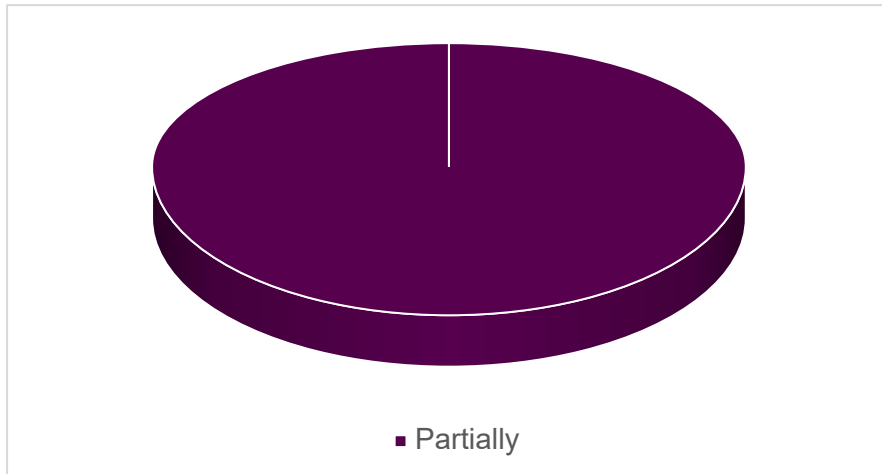
Q6 Has useful and effective training and support been provided?

Area	Yes	Limited	No	Unsure
Useful training	100%	0%	0%	0%
Effective training	83%	17%	0%	0%
Useful support	100%	0%	0%	0%
Effective support	100%	0%	0%	0%



Q7 Do you feel that there is an appropriate level of knowledge and skills on the committee?

Yes	0%
Partially	100%
No	0%
Unsure	0%
Other	0%

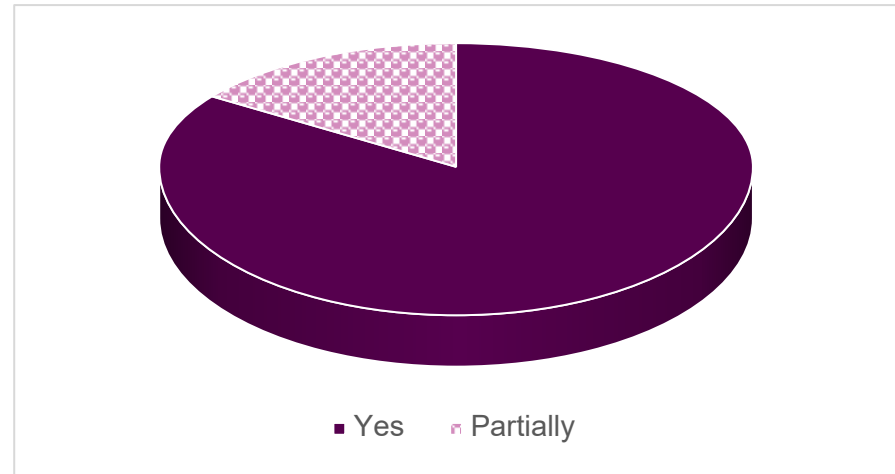


Comments:

- Elected members do not necessarily have knowledge and skills in issues relating to finance, assurance, governance etc, but training, support, and consistent membership can help.
- Need for some training and reconfirming role of A&G etc. due to turnover and change in the membership.
- Impressed with contributions.
- Serious consideration has been given to key areas but unclear whether they have been given adequate consideration.
- New members are not yet fully up to speed.

Q8 Does the committee have adequate secretarial and administrative support?

Yes	83%
Partially	17%
No	0%
Unsure	0%
Other	0%

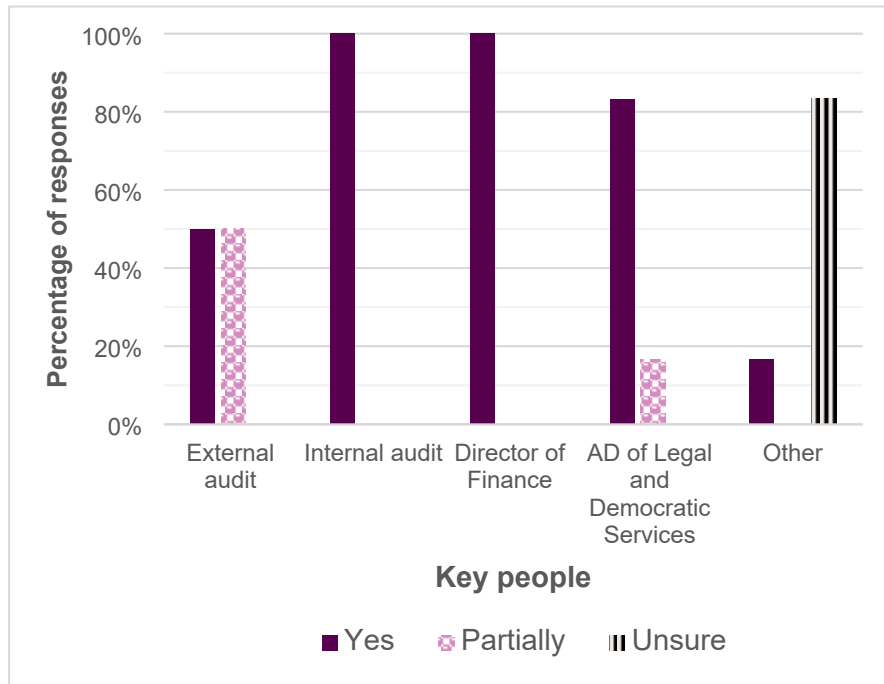


Comments:

- Agendas seem quite overloaded.

Q9 Do you think that the committee has good working relations, access to, and visibility with the key people detailed below?

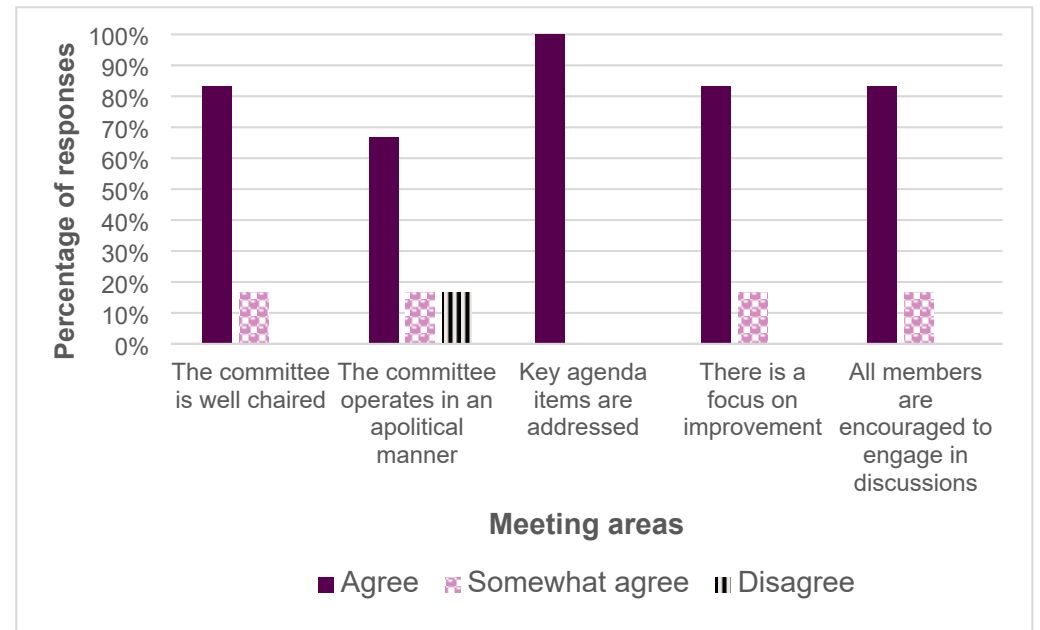
Key people	Yes	Partially	No	Unsure
External audit	50%	50%	0%	0%
Internal audit	100%	0%	0%	0%
Director of Finance	100%	0%	0%	0%
AD of Legal and Democratic Services	83%	17%	0%	0%
Other	17%	0%	0%	83%



Details:
Executive Director of Resources

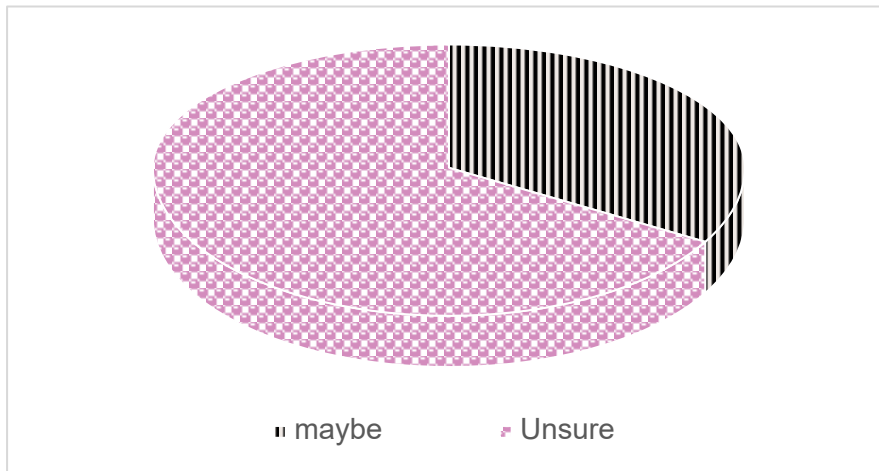
Q10 Please rate the following in terms of the meetings in the last year:

Area	Agree	Some what agree	Neither agree or disagree	Some what disagree	Disagree	Unsure
The committee is well chaired	83%	17%	0%	0%	0%	0%
The committee operates in an apolitical manner	67%	17%	0%	0%	17%	0%
Key agenda items are addressed	100%	0%	0%	0%	0%	0%
There is a focus on improvement	83%	17%	0%	0%	0%	0%
All members are encouraged to engage in discussions	83%	17%	0%	0%	0%	0%



Q11 Has the committee obtained feedback on its performance from those interacting with or relying on its work?

Yes	0%
Maybe	33%
No	0%
Unsure	67%
Other	0%

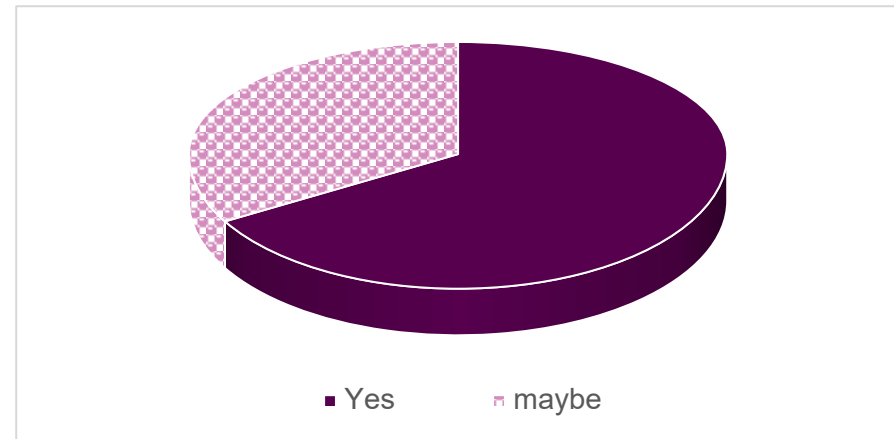


Comments:

- It would be appropriate to re-run the session for committee members on what constitutes a good and effective A&GC, with input from both Internal and External Auditors and discussion on the committee’s performance when the new External Auditors take over.
- Not sure
- Not as far as aware
- Not seen in meetings
- Assume this is primarily the Chair’s role; assume carried out as a diligent chair.

Q12 Does the committee make recommendations for improving governance, risk, and control arrangements?

Yes	67%
Maybe	33%
No	0%
Unsure	0%
Other	0%

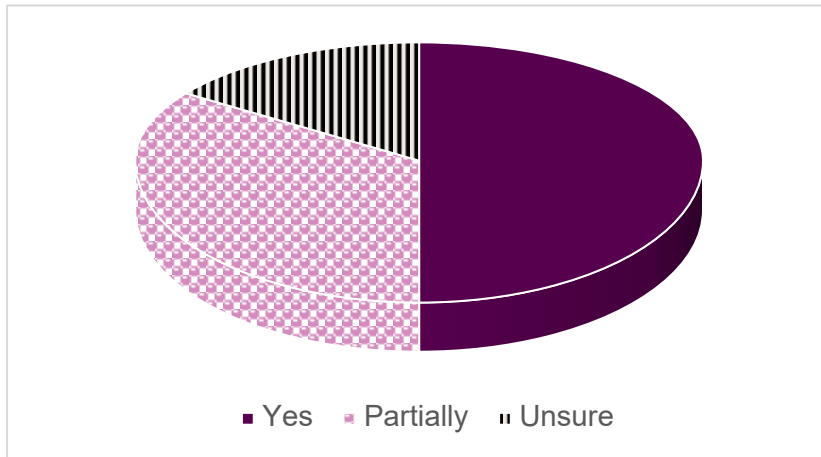


Comments:

- The Committee questions Officers to understand, monitor, and challenge existing arrangements. Members rarely make specific recommendations – they rely on Officer reports.
- Yes, but it is not always clear what is appropriate and what is beyond Members’ remit to request.
- Yes. An example was that there were some recommendations made relating to the Risk Report received at each meeting. As a result, the report format was improved, with more detail on actions and better explanations.
- The Committee has asked Assistant Directors to substantially improve responses to internal audit recommendations and improve the presentation of the risk register to make it more effective.

Q13 Do Audit and Governance Committee recommendations have traction with those in leadership roles?

Yes	50%
Partially	33%
No	0%
Unsure	17%
Other	0%

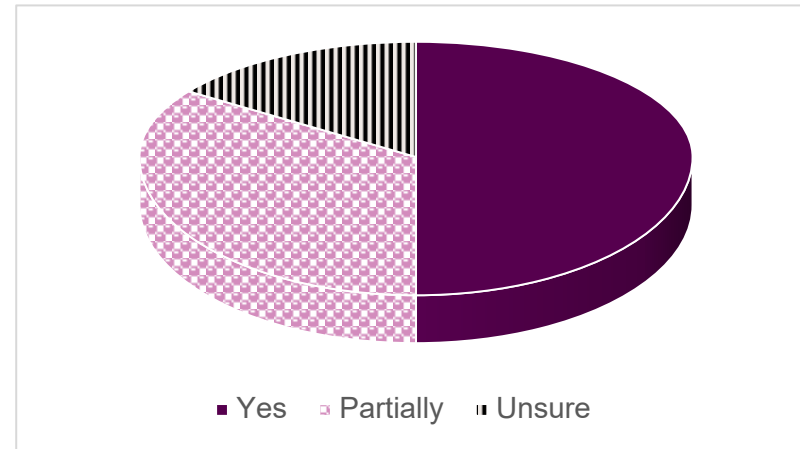


Comments:

- Recommendations from the Committee (e.g., on the Audit Tracker) more recently appear to have some traction; however, the audit tracker was introduced to address a lack of traction, with some actions remaining open for some months.
- There are actions from Officers as a result of committee requests.
- Leader and Deputy Leader attend and follow up with Lead Councillors.
- Some recommendations from the Committee take too long to be acted on by the department.

Q14 Do you think the Audit and Governance Committee is adding value?

Yes	50%
Partially	33%
No	0%
Unsure	17%
Other	0%

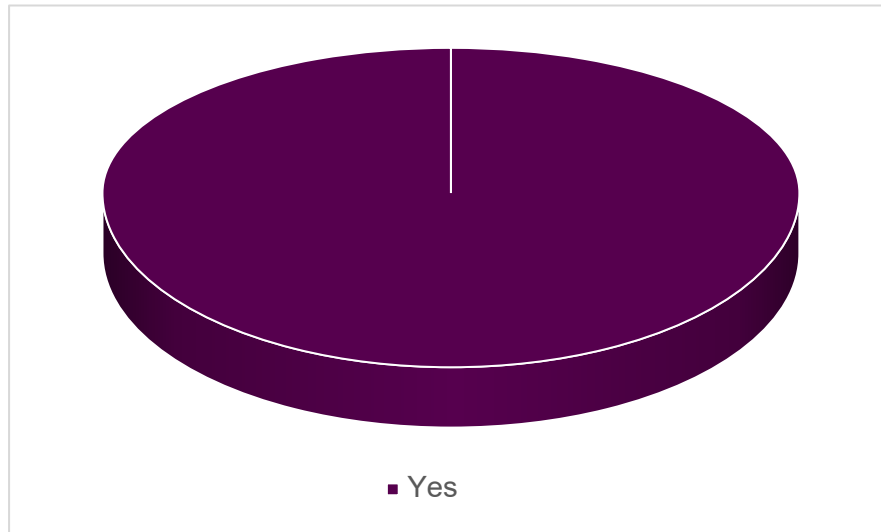


If so, how?

- Contributing to RBC being a well-run and prudent Council.
- Providing an unbiased, non-political eye on matters across the Council and being a critical friend to Officers.
- Internal Audit helps departments to focus on their processes and obligations.
- Adding value when the Committee asks Officers to provide a progress report where Internal Audit has identified problems. Providing an in-person report to Committee may help Officers focus on ways to address those problems. Scrutiny helps to ensure better working.

Q15 Does the committee engage with a wide range of leaders and managers, including discussing audit findings, risks and action plans with responsible officers?

Yes	100%
No	0%
Unsure	0%
Other	0%



Other comments:

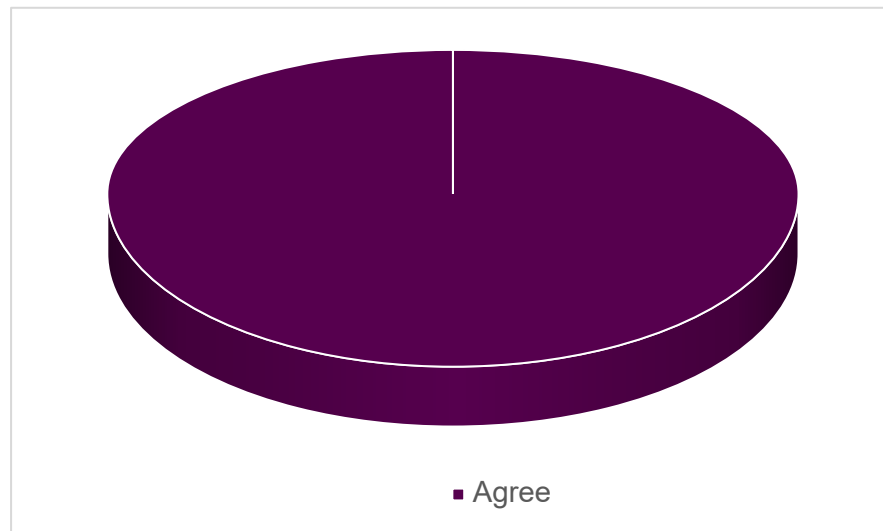
- I have found A&G to be a very diligent committee, well supported by Officers, with information presented in an accessible way, and training and support provided.

Officer Survey

A slightly different questionnaire from that provided to committee members, consisting of 12 questions, plus some associated free-text options to provide further details, insight, and input, was circulated in February to ten key Officers who had had a significant role with the Audit and Governance Committee in the last year. A summary of responses is provided below.

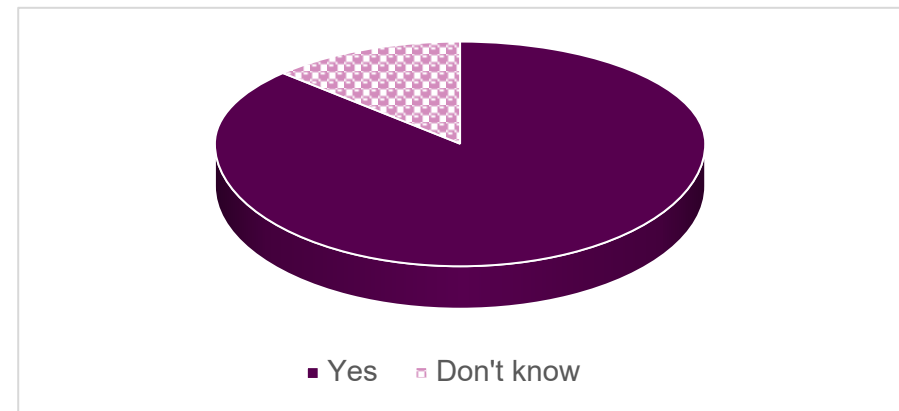
Q1 I understand the role and purpose of the Audit and Governance Committee.

Agree	100%
Somewhat agree	0%
Neither agree nor disagree	0%
Somewhat disagree	0%
Disagree	0%
Unsure	0%



Q2 Do you think that the Audit and Governance Committee escalates issues and concerns promptly to those in governance and leadership roles i.e. Council and/or CMT?

Yes	86%
Maybe	0%
No	0%
Unsure	0%
Don't know	14%
Other	0%



Comments:

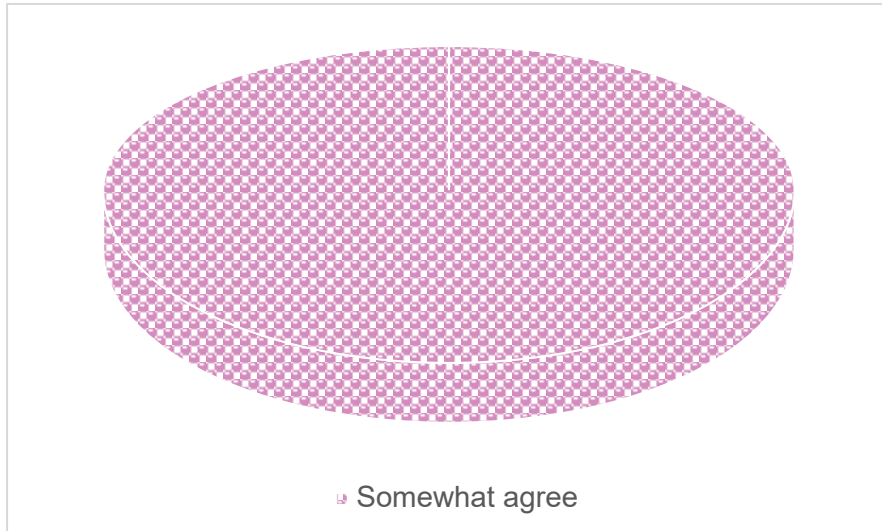
- Not convinced that the committee escalates issues and concerns, more likely issues and concerns are reported to A&G. Committee members may report concerns to Lead Members.

Q3 Where A&GC have escalated issues and/or made recommendations, they have been noted, consideration has been given to the appropriate action to take and this has been implemented.

Agree	0%
Somewhat agree	100%
Neither agree nor disagree	0%
Somewhat disagree	0%
Disagree	0%
Unsure	0%

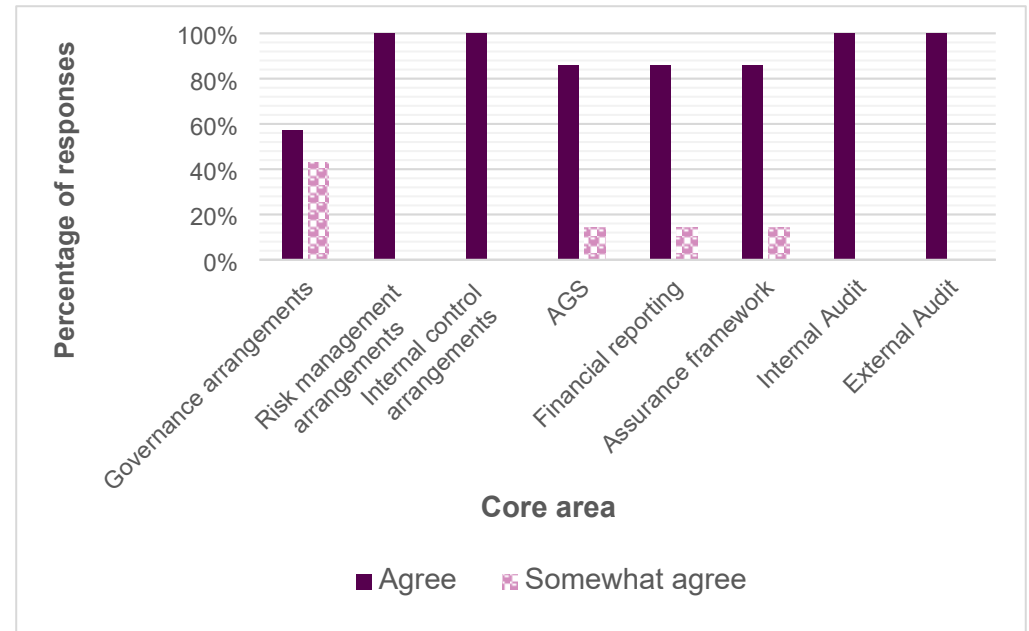
Comments:

- The Committee usually requests a progress report at some stage, for example, housing repairs and cyber security.



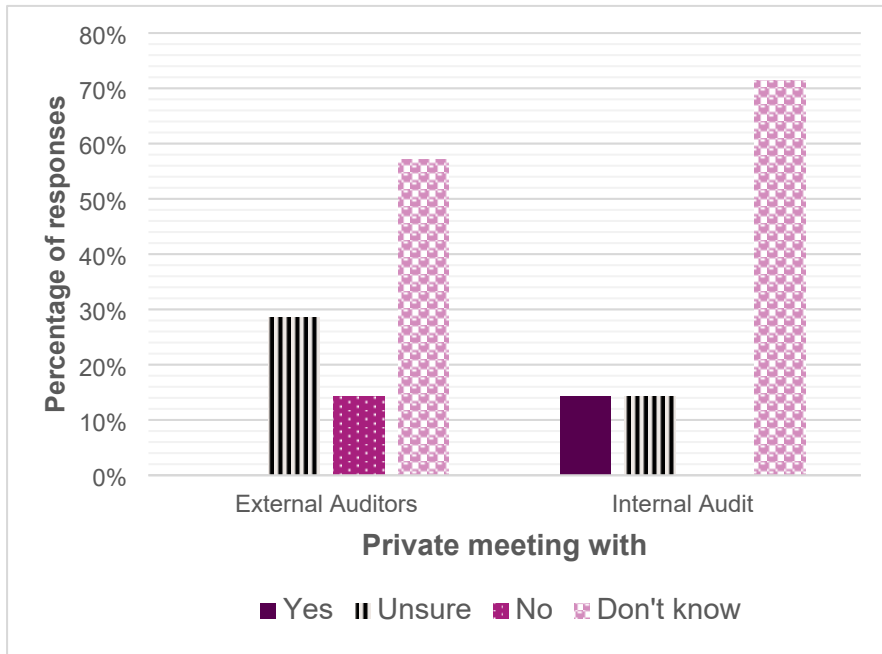
Q4 Do you think that in the last year, the A&GC has given adequate consideration to all core areas listed below?

Area	Agree	Somewhat agree	Neither agree nor disagree	Somewhat disagree	Disagree	Unsure
Governance arrangements	57%	43%	0%	0%	0%	0%
Risk management arrangements	100%	0%	0%	0%	0%	0%
Internal control arrangements	100%	0%	0%	0%	0%	0%
AGS	86%	14%	0%	0%	0%	0%
Financial reporting	86%	14%	0%	0%	0%	0%
Assurance framework	86%	14%	0%	0%	0%	0%
Internal Audit	100%	0%	0%	0%	0%	0%
External Audit	100%	0%	0%	0%	0%	0%



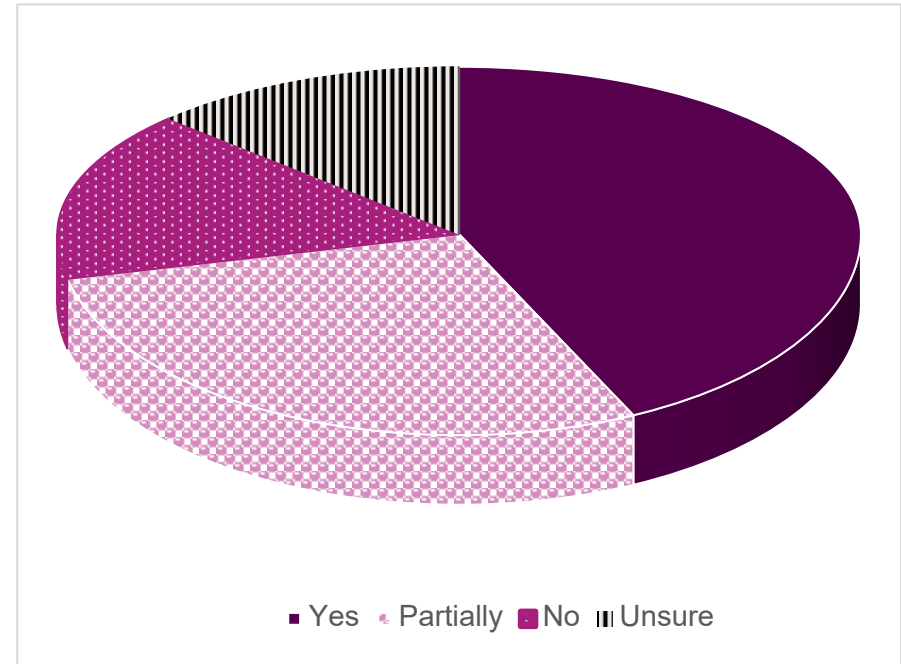
Q5 Has the committee met privately with the external auditors and Chief Auditor (Internal Audit) within the last year?

Area	Yes	Unsure	No	Don't know
External Auditors	0%	29%	14%	57%
Internal Audit	14%	14%	0%	71%



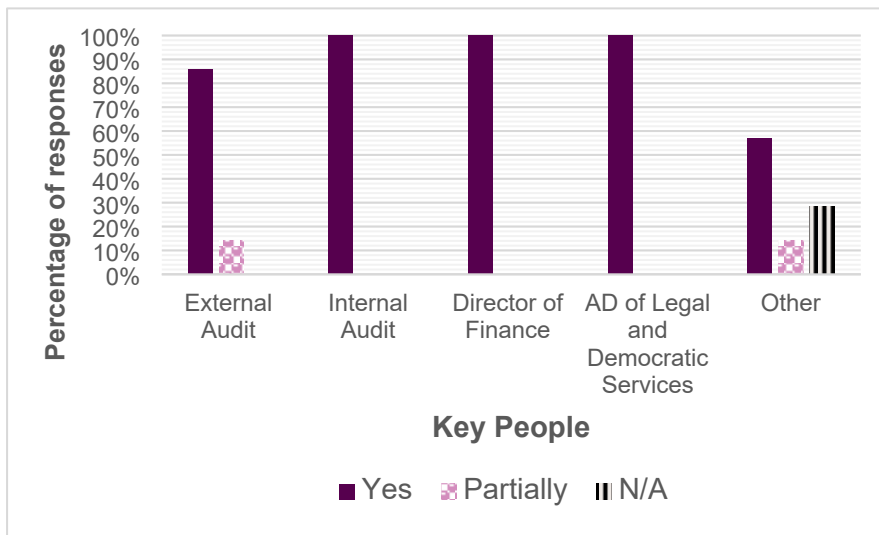
Q6 Do you feel that there is an appropriate level of knowledge and skills on the committee?

Yes	43%
Partially	29%
No	14%
Unsure	14%
Other	0%



Q7 Do you think that the committee has good working relations, access to and visibility with the key people detailed below?

Service area	Yes	Partially	No	Unsure	N/A
External Audit	86%	14%	0%	0%	0%
Internal Audit	100%	0%	0%	0%	0%
Director of Finance	100%	0%	0%	0%	0%
AD of Legal and Democratic Services	100%	0%	0%	0%	0%
Other	57%	14%	0%	0%	29%

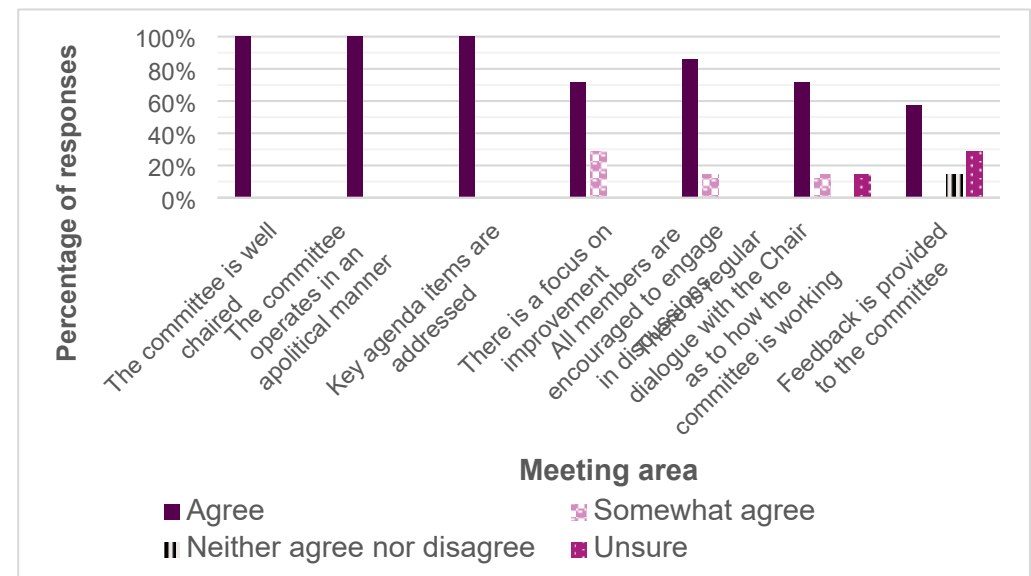


Other:

- Chief Accountant
- Risk Management Team
- Senior Management of Council

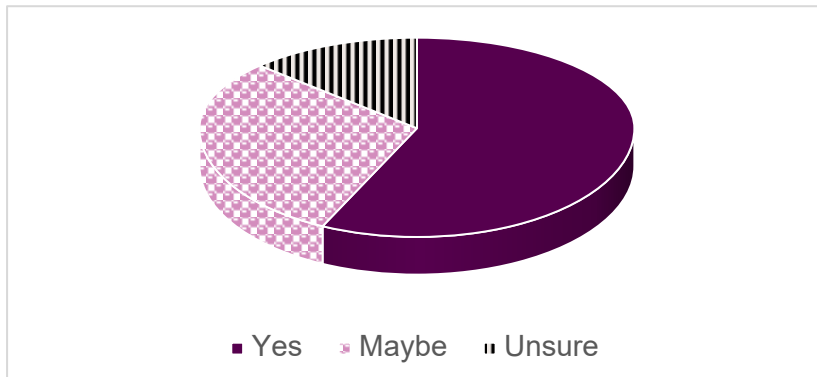
Q8 Please rate the following in terms of the meetings in the last year:

meeting area	Agree	Some what agree	Neither agree nor disagree	Some what disagree	Disagree	Unsure
The committee is well chaired	100%	0%	0%	0%	0%	0%
The committee operates in an apolitical manner	100%	0%	0%	0%	0%	0%
Key agenda items are addressed	100%	0%	0%	0%	0%	0%
There is a focus on improvement	71%	29%	0%	0%	0%	0%
All members are encouraged to engage in discussions	86%	14%	0%	0%	0%	0%
There is regular dialogue with the Chair as to how the committee is working	71%	14%	0%	0%	0%	14%
Feedback is provided to the committee	57%	0%	14%	0%	0%	29%



Q9 Does the committee make recommendations for improving governance, risk, and control arrangements?

Yes	57%
Maybe	29%
No	0%
Unsure	14%
Other	0%

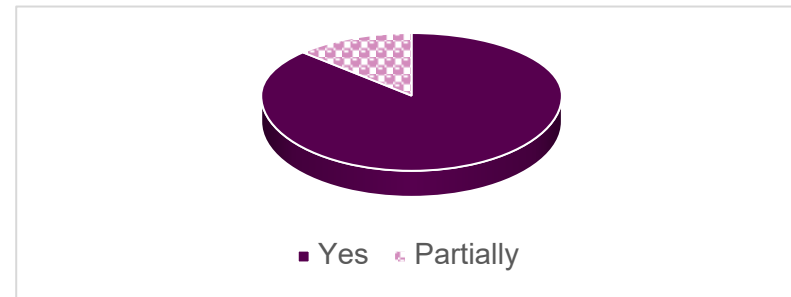


Comments:

- The Chair in particular has made/agreed recommendations for improvements.
- The committee debates, challenges and makes recommendations following Officer advice e.g., committee terms of reference.
- For example where a report is being received and reviewed by another committee. The committee have also demonstrated awareness and endorsed process improvements in the finance team and working relationships between the Council and the external auditors.
- They have contributed to improvements in risk management reporting.
- Generally the committee is content to adopt recommendations of various reports, often noting their content.

Q10 Do you think the Audit and Governance Committee is adding value?

Yes	86%
Partially	14%
No	0%
Unsure	0%
Other	0%



If so, how is it adding value?

- It raises the profile and importance of internal control, governance and risk management.
- It provides a level of scrutiny and challenge that is cascaded out beyond the committee.
- More recently started to proactively follow up on areas of concern and invite Officers to attend to account for service issues and risks.
- A&G's role is an independent and vital part of the Council's overall financial assurance, ensuring Officers and external auditors produce timely and accurate financial accounts and that processes are in place that support internal audit, management, and legal processes approved via the AGS. The value added by these processes, ensuring value for money improvements, means the annual budget process can be undertaken on a robust basis. Processes also include formal statutory feedback from residents via the right of public inspection and freedom of information.

Q11 What, if anything, do you think has changed as a result of the actions of the A&G Committee

- Focus on key and current audit tracker recommendations rather than historic issues.
- Some senior officers asked to attend committee to provide updates on progress in implementing audit recommendations.
- Continual improvement in timeliness and accuracy of external financial reporting, as evidenced by independent external audit opinion.
- Provides a level of scrutiny and challenge for risk management which is cascaded beyond the committee.
- Better follow up of audit recommendations
- Fulfilling its statutory duties.

Q12 Responsible Officers attend A&GC meetings when appropriate to answer questions, advise on actions being taken to address areas of concern, and listen to comments and concerns of the committee on key matters such as the Annual Governance Statement, Annual Auditor Report.

Agree	100%
Somewhat agree	0%
Neither agree nor disagree	0%
Somewhat disagree	0%
Disagree	0%
Unsure	0%
Other	0%

