



## Audit and Governance Committee

<b>Date:</b>	27 September 2023
<b>Reference number:</b>	N/A
<b>Title:</b>	Annual Governance Statement 2022/23
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Nick Graham, Director of Legal & Democratic Services Glenn Watson, Principal Governance Officer
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	<b>To approve the Annual Governance Statement 2022/23.</b>
<b>Reason for decision:</b>	It is a statutory requirement to adopt an Annual Governance Statement.

### 1. Executive summary

- 1.1 This report contains the draft Annual Governance Statement (AGS) for 2022/23 (Annex 1). The AGS has been revised since the last meeting in two ways: firstly, to incorporate comments from the Committee made in July 2023, as appropriate; and secondly, to put the Statement into a designed, publication format consistent with the Council's other publications.
- 1.2 The purpose of an AGS is to comment on the effectiveness of a council's governance arrangements for the year in question. An AGS should be public facing. Guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) says it should be high level, strategic, meaningful and brief.
- 1.3 The AGS must be published alongside the Statement of Accounts and should reflect the governance in the year just concluded. The AGS is normally prepared alongside

the timeline for producing the Statement of Accounts. While the Council's Accounts for 2022/23 are not scheduled to be completed during this year, our External Auditors nevertheless need to see an agreed version of an Annual Governance Statement during the preparation of their assessment.

1.4 As reported at the last meeting, the Statement contains all the elements expected of an AGS under the guidance issued by the Chartered Institute for Public Finance and Accountancy (CIPFA):

- an opinion as to the effectiveness of the governance arrangements;
- a review of the effectiveness of the arrangements in 2022/23, with examples;
- a conclusion;
- action plans – reviewing the actions for 2022/23 and setting out actions for 2023/24.

1.5 The overall Opinion, noted by the Committee in July, is:

“The Council's governance arrangements in 2022/23 were sound and provide a robust and effective platform for achieving the Council's priorities and challenges in 2023/24.”

## 2. Revisions to the Annual Governance Statement

2.1 Following comments made by the Committee in July, the AGS has now been **updated** to include the following:

1. Page 7 and throughout, **Terminology**: consistent use, now, of the terms 'Corporate Management Team' and 'Chief Executive'.
2. Page 9, **Community Boards and Town Committee**: third bullet added referring now not just to Community Boards and High Wycombe Town Committee but to the Council's work with parishes and unparished areas
3. Page 12, **Where do we get assurance**: now referring to “Regulatory Committees” (i.e. inclusive of A&G Committee and Standards & General Purposes Committee) as sources of assurance. NB Descriptions of these two committees already occur on page 8.
4. Page 13, **Death of the Sovereign**: includes clearer reference as to how this involved 'governance' i.e. the Council had to engage with Operation London Bridge. (“Local authorities have a key role to play in communicating and commemorating these events *through specific plans*. Buckinghamshire Council *successfully delivered these plans*”).
5. Page 24, **Conclusion – Monitoring Officer/S151**: now including photos of both officers alongside their names.
6. Page 31, **Community Governance Reviews** (Action Point): now refers

specifically to consultation *with councillors* too not just communities (“Undertake effective communication and consultation with affected communities *and local councillors*”).

7. Page 31, **Audit & Governance Committee** (Action Points): now refers to the Committee’s wish to review:
  - the link between risk and whether mandatory officer training is sufficiently in place to help mitigate such risks (“Consider the links between risks and the need for mandatory officer training in certain areas”);
  - the governance around write-offs (“A review of governance arrangements for achieving an overview of write-offs”)
8. Page 32, **Community Board Reviews** (Action Point): now refers to the potential for the Select Committee review of Community Boards to look at the spending of Community Board budgets (“Finalise a further review of Community Boards arrangements and effectiveness, potentially including spending, under the oversight of the Communities & Localism Select Committee”).

2.2 According to the CIPFA guidance, the Annual Governance Statement should be “written in an open and readable style”. To meet this, the Committee previously determined that, this year, the AGS should be presented in a properly designed format, consistent with the Council’s other publications. This has been done.

2.3 The Committee is therefore asked to approve Annex 1 as the Council’s Annual Governance Statement 2022/23.

### **3. Other options considered**

3.1 It is a legal requirement to produce an AGS and there is clear guidance from CIPFA as to the elements that an AGS should contain.

### **4. Legal and financial implications**

4.1 The Council is required to produce an Annual Governance Statement under the Audit and Accounts Regulations 2015. There are no financial implications arising from the recommendation in this report.

### **5. Corporate implications**

5.1 The AGS reflects the effectiveness of the Council’s governance during 2022/23 and sets out priority actions planned for 2023/24.

### **6. Local councillors & community boards consultation & views**



6.1 N/A

## **7. Communication, engagement & further consultation**

7.1 N/A.

## **8. Next steps and review**

8.1 Approval of an AGS by this Committee fulfils the legal requirement for members to adopt the AGS ahead of the required signature by the Leader of the Council and the Chief Executive.

8.2 Once finalised, the AGS would sit alongside the Council's Statement of Accounts. It will also be made available on the Council's website and in hard copy form at each of the Council's offices and libraries.

## **9. Background papers**

9.1 CIPFA's 'Delivering Good Governance in Local Government: Framework' (2016 Edition).

