



Draft Annual Governance Statement 2025/26

Subject to pre-approval review by Audit Committee

1 Introduction

- 1.1 Hart District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for. We have a duty under the Local Government Act 1999 to make arrangements to secure continuous improvements in the way in which our functions are exercised, whilst having regard to a combination of economy, efficiency and effectiveness.
- 1.2 We are responsible for putting in place proper arrangements for the governance of our affairs and facilitating effective exercise of our functions. The Accounts and Audit Regulations 2015 require the Council to conduct a review at least once a year of the effectiveness of its system of internal control and to publish an Annual Governance Statement (AGS).
- 1.3 This AGS sets out the governance arrangements in place for the year ended 31 March 2026. This draft will be subject to consideration and approval by the Audit Committee and, if necessary, it will be updated to include any significant post year-end events. It has been prepared in accordance with the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' and its seven principles, including the review Addendum published in May 2025.

2 The Council's Governance Framework

- 2.1 The governance framework refers to the culture, values, systems, and processes by which an organisation is directed, controlled and held to account. The Council's governance framework aims to ensure that in conducting its business it operates in a lawful, open, inclusive and honest manner, makes sure that public money is safeguarded, properly accounted for and used economically, efficiently and effectively, maintains effective arrangements for the management of risk and secures continuous improvement in the way that it operates. Additionally, an effective governance framework enables the Council to monitor the achievement of its corporate objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

- 2.2 Underpinning the governance framework is the Council’s Local Code of Corporate Governance. A document that details the key policies, procedures and systems by which the Council is controlled and governed. The Local Code is reviewed and updated when necessary to ensure it reflects current working practices. Once updated it is reviewed and approved by the Audit Committee.

3 Effectiveness of the Governance Framework

- 3.1 The effectiveness of the governance framework is reviewed by the Executive Director of Corporate Services and the Monitoring Officer, supported by the Senior Leadership Team.

The review considered the following areas:

- a) Adherence to the Local Code of Corporate Governance. The Local Code is based upon the 2016 CIPFA / SOLACE framework, Delivering Good Governance in Local Government. Our self-assessment against the Code is included at Annex A. The review had regard to the Addendum to the framework published in May 2025 which applies to governance reviews from 2025/26 onwards.
- b) The work of Internal Audit and their assurance opinion on the adequacy and effectiveness on the Council’s internal control environment for the year to date, reported most recently to the Audit Committee in March 2026. In the live audit reviews in 2025/26 there were issued two substantial, ten reasonable and six limited levels of assurance. No area reviewed was classified as having ‘no’ assurance. The AGS will be updated when the final 2025/26 report has been considered by Audit Committee in July 2026.

The delivery of the Internal Audit Service is outsourced to the Southern Internal Audit Partnership (SIAP). This ensures a robust IA approach, provides greater resilience and brings learning and experience from an established specialist IA provider. SIAP undertake Internal Audit functions for many local authorities and other public sector bodies and Hart has joined the governance board. The Internal Audit Charter for 2025/26 was approved by Audit Committee March 2025. SIAP report to every Audit Committee meeting, drawing any issues arising to the Committee’s attention.

- c) The external Auditors, EY, have now concluded their 2024/25 accounts audit, although it was completed on a ‘qualified’ audit basis due to the ongoing impact of the government’s ‘reset’ approach to clear backlogs. However, EY reported their Value for

Money conclusion report for 2024/25 to Audit Committee in March 2026 which concluded that the Council has proper arrangements to; plan and manage its resources, make informed decisions and manage its risks, and to enable it to use information about its costs and performance to improve the way it manages and delivers its services.

- d) The role played by Members, as accountable democratically elected representatives, in providing community leadership, delivering clear policy and financial direction, scrutinising decisions as well as fulfilling regulatory and quasi-judicial duties.
- e) The work of the Senior Leadership Team who have responsibility for the development and maintenance of the control and governance environment.
- f) The Monitoring Officer has monitored the Council's compliance with the law and its ongoing commitment to ethical values and considers that, overall, high standards of conduct have been maintained by both officers and members. The Monitoring Officer has managed any amendments to the Constitution and has ensured the decision-making process has been transparent.
- g) The Director of Corporate Services is the Council's Section 151 Officer. They have had in place an appropriate internal control framework that has ensured financial transactions have been properly accounted for. They are a member of the Senior Leadership Team and ensured financial implications are considered in the delivery of corporate objectives and overseen the effectiveness of the overarching strategic financial processes (e.g., budget setting, financial planning, revenue and capital expenditure monitoring, treasury management). A new financial system was implemented during 2025/26, key aspects of which have been subject to assurance reviews by Internal Audit, with positive outcomes reported.
- h) As part of their business-as-usual operations, Service Managers frequently review and amend their risk registers. The Corporate Risk Register was reported to Overview & Scrutiny and Cabinet in November 2025 and April 2026. The Audit Committee also considers the effectiveness of the risk management framework and Cabinet approved the Risk Management Policy.
- i) The report of the Local Government and Social Care Ombudsman reported in their annual review letter 2026. Eight complaints were received by the Ombudsman between 1 April 2025 to 31 March 2026. After their initial assessments 0 complaints were investigated further and all were closed leaving the Council's decisions upheld.

- j) A revised Corporate Complaints Policy was approved recently which reflects the latest guidance. The high level trend data on complaints is provided to Overview and Scrutiny as part of the corporate suite of data provided on a quarterly basis.
- k) The Council has a wholly owned company, Hart Housing Property Management Company Ltd (Co. No. 13459808). The company lease, maintain and rent out on an affordable basis, residential assets procured by the Council in its pursuance of its objective to increase the supply of affordable housing in the district. The company forms part of the Council's broader strategy to innovate in the provision of its activities and functions. As part of the governance arrangements, a Housing Scrutiny Panel (HSP) was established, comprising three members appointed by the Overview and Scrutiny Committee. The governance arrangements were reviewed recently and changes made to reflect the current operation of the company, the meetings are transparent with published papers.
- l) The provision of regular management and performance information, formally to both Cabinet and Overview & Scrutiny Committee and informally through discussions with Members at Service Panels which review a range of detailed KPIs and service plan progress on a quarterly basis.
- m) The ongoing review throughout the year of policies and procedures that underpin the delivery of services alongside new initiatives introduced to enhance governance and/or service delivery. These include:
- Medium Term Financial Strategy revised in Feb 2025 following a mid-year report to O&S and Cabinet.
 - Scrutiny and approval of service plans 2025/26 to support the delivery of the Corporate Plan 2023-27.
 - New policy and governance arrangement for Health and Safety was introduced during 2025/26 with a new tri-council management arrangement implemented to strengthen resilience and consistency of approach.
 - Mandatory training for staff in cyber awareness, equalities and data protection.
 - Accreditation against the revised level of Government's Cyber Assurance Framework (CAF) with the Council reviewing national praise and additional funding
 - The Chairman of the Overview and Scrutiny Committee and the Audit Committee presented their committees' 2025/26 Annual Report to Council
 - Cabinet approved the governance for the major 3-year project to review the Local Plan in September 2025 following input from scrutiny committee.

- Internal Audit was subject to an external quality assessment which was reported to Audit Committee in March 2026
- Council approved a refresh of the Corporate Plan 2026/31 in Feb 2026 which updated corporate objectives and reflected LGR in the aims of the council in the medium term.
- The preferred position for LGR was considered by O&S, Cabinet and Council in March 2025 and September 2025 prior to submission to Government.
- The Council opened itself to the LGA Corporate Peer Challenge review which was undertaken in April 2025, findings reports to O&S and Cabinet in July then the Action Plan approved in Sept 25. A review of progress against the action plan was considered by Cabinet in March 2026
- Reviewed operation and effectiveness of Project Board, the overarching governance for major projects
- The Whistleblowing policy was revised and approved by Audit Committee in July 2025, and the outcome of the only case reported under the policy in the financial year was considered by the Committee in March 2026, with an action plan approved to address areas where improvement is needed.
- Improved oversight of major contracts through strengthened governance arrangements implemented during 2025/26, including the new extended contract period for the Capita 5Cs contract and the Serco waste contract and also through revised partnership board for the shared/outsourced services with Basingstoke and Deane and Rushmoor Borough Councils.
- The Senior Leadership Team was restructured in July 2025 with residual capacity assessed and deputy arrangements put in place.
- The corporate Housing Strategy was refreshed in March 2026, restating the objectives for this vital front line services over the coming years
- Climate Change Action Plan monitoring to SLT, O&S and Cabinet twice a year.

4 Significant Governance Issues 2025/26

- 4.1 The effectiveness review has concluded that corporate governance arrangements and the internal control environment are generally effective. It is acknowledged that improvements can always be made, and the following matters are considered significant enough to be specifically highlighted. The action taken to address these is set out below.

Governance Improvement Plan – arising from the 2025/26 review of effectiveness of governance arrangements

	Issue	Action	Responsible Officer	Delivery
1	Fully implement the Peer Review action plan to ensure maximum benefit is gained from the review's findings	SLT and OMG to oversee full implementation of the 10 actions agreed by Cabinet. Update report considered by O&S and Cabinet in March 2026	SLT	Dec 2026
2	New finance systems implemented during 2025/26, ensure that final phases, including AI module, are completed on time and on budget with robust controls across all modules	Project Group to continue to work closely with the finance team and wider user community and ensure sound project governance	Finance and Commercial Manager	Dec 2026
3	In light of LGR and the SLT restructure in July 2025, ensure effective leadership and management capacity across the council's services	Set up effective governance, reporting and capacity planning. Continue to use the LGR fund to provide additional resources as required	SLT	Throughout 2026/27
4	Internal audits management actions are not all being implemented within agreed timescales, as noted by Audit Committee in March 2026	Managers to better assess realistic deadlines when they agree and sign off the management actions in IA reports	Director of Corporate Services	Throughout 2026/27
5	The Constitution's Scheme of Delegation and associated sub-schemes would benefit from further review following SLT restructure in July 2025	Managers to review and update	Monitoring Officer	Aug 2026

	Issue	Action	Responsible Officer	Delivery
6	Increase Stakeholder engagement by undertaking the resident survey	Review options then proceed to complete the exercise. Analyse results and work with Cabinet to propose and action plan	Communications and Climate Change Manager	Dec 2026

Governance Improvement Plan - As identified in the 2024/25 Annual Governance Statement				
	Issue	Current position (May 2026)	Responsible Officer	Target Date
1	The Whistleblowing Policy has not been reviewed for 3 years. It is timely to review in the light of a recent disclosure, as reported to the Audit Committee in March 2025.	Policy reviewed and approved by Audit Committee in July 2025	Monitoring Officer	Complete
2	Consider any governance and risk matters arising from the LGA Peer Review report	Report received July 2025 and action plan agreed by Cabinet September 2025	Director of Corporate Services/Monitoring Officer	Complete
3	Ensure that robust governance arrangements and risk management is in place for Local Government Reorganisation	Governance framework that Cabinet considered to be appropriate and effective approved Sept 2025.	Chief Executive	During 2025/26

5 Approval of the Annual Governance Statement

The 2025/26 review has concluded that corporate governance arrangements and the internal control environment are generally effective.

A few areas for improvement have been identified. We propose to take steps to address the issues identified at paragraph 4.1 and will report on the action taken to the Audit Committee both during the year and as part of future annual governance reviews.

**Cllr David Neighbour,
Leader of Hart District Council**

.....

.....

Daryl Phillips, Chief Executive

.....

.....

Signature

Date

Self-assessment against the Local Code of Corporate Governance

The Council's commitment to good governance.	How it is achieved.
<p><i>Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law</i></p> <p>The Council has clear, transparent decision-making processes which align with our ethical values. Decisions that have been made are lawful and Codes of Conduct set out expectations on behaviour and integrity.</p>	<ul style="list-style-type: none"> ➤ Codes of Conduct are in place for both members and officers. These are used to promote the standards of behaviour expected of both members and employees. ➤ All members are required to sign a declaration of interests annually, these are readily available on our website. They are also required to declare any such interests at public meetings prior to the relevant item being discussed. ➤ Member training is provided and an appropriate induction process in place for all new members. ➤ Statutory Officers are in post. These being the Chief Executive, who acts as the Head of Paid Service, and the Development Manager who is the Monitoring Officer. The Head of Corporate Services is the Section 151 Officer ➤ The Standards Committee is in place to ensure ethical behaviour is maintained. ➤ Hart Values are in place and describe how the Council expects employees and members to behave when carrying out their roles and, how we expect our residents and stakeholders to be treated ➤ The Constitution and Scheme of Delegation define the roles and responsibilities of officers and members, and set out the rules on how the Council conducts its business. The Constitution is subject to an on-going review by senior management to ensure it is fit for purpose, any amendments will require the approval of Full Council

The Council's commitment to good governance.	How it is achieved.
	<ul style="list-style-type: none"> <li data-bbox="651 320 1899 427">➤ The Council has measures to address breaches of its legal and regulatory powers. The Council's Monitoring Officer has statutory reporting duties in respect of unlawful decision making and maladministration

The Council's commitment to good governance.	How it is achieved.
<p><i>Principle B: Ensuring openness and comprehensive stakeholder engagement</i></p> <p>The Council exists to serve its residents and local businesses. We work with a wide variety of stakeholders and work effectively in partnership. Consultation and engagement mechanisms are in place.</p>	<ul style="list-style-type: none"> ➤ The Council works with residents, businesses, communities, and partners to help us prioritise what we do, and to have a say over our approach. ➤ During 2025/26 all Council meetings have been conducted in public, decisions have been properly recorded and are in the public domain. This ensures transparency and that the impact and consequences of decisions are clearly stated. ➤ Minutes and Agendas for all meetings provide a formal record of decisions that are made and are readily available on our website. ➤ Hart District Council is committed to working with residents, businesses, and charities to improve the services it delivers across the district. Consultation is an essential part of this, and we need to know your thoughts on changes that we intend to make. ➤ We use social media including X and Facebook, as a way of engaging with the community and promoting awareness of services we provide. All our social media updates are provided by our Communications Team to ensure a consistent approach is taken. ➤ Newsletters are sent to Parish and Town Councils, MP's and County Councillors. ➤ Meetings take place between Hart Officers and Unison ➤ Regular SLA meetings with our community organisation partners ➤ Peer review Action Plan

The Council's commitment to good governance.	How it is achieved.	
	<ul style="list-style-type: none"> ➤ Monthly staff briefings take place keeping officers up to date with new initiatives and feedback of ongoing work ➤ Customer Care Standards and Complaints policy are in place. ➤ The Council encourages feedback on the services it provides. We have a feedback form on our website, and its address is included on generic email signatures. ➤ The table below details the governance arrangements in place for both outsourced services and those services provided in partnership with other Councils. Regular meetings occur to discuss service, performance and financial issues. 	
	Service	Governance
	Revenues and Benefits, IT, Land Charges, Customer Services.	5 Councils Management Board Central Client Team Inter Authority Agreement
	Everyone Active (Leisure Services)	Monthly Management Meeting Leisure Client Officer
	Basingstoke and Deane Borough Council (Legal Services, Waste, Licensing, Grounds Maintenance).	Partnership Board and Joint Governance Board Joint Waste Board with Serco
	Rushmoor Borough Council (Building Control)	Joint Governance Group
	Southern Internal Partnership – Internal Audit provider	Quarterly partner meetings

The Council's commitment to good governance.	How it is achieved.
<p><i>Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits</i></p> <p>The Council works with communities to plan outcomes. In setting policies and strategies, the Council takes account of sustainable economic, social and environmental benefits.</p>	<ul style="list-style-type: none"> ➤ The Corporate Plan 2026 – 2031 has been developed with members and outlines the priorities of the Council. ➤ The Council's Medium Term Financial Strategy was approved by Council in February 2025. There is a robust budget process in place to ensure financial resources are allocated to corporate priorities. ➤ The Council has set out an Equality Policy which identifies how we will work towards agreed equality objectives. Where required Equality Impact Assessments are also carried out. ➤ The approved Climate Change action plan is reviewed and progress against agreed targets monitored through O&S and Cabinet

The Council's commitment to good governance.	How it is achieved.
<p><i>Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes</i></p> <p>The Council takes decisions on interventions based on its clear vision for services, engaging with communities, stakeholders and the expertise of professional service officers.</p>	<ul style="list-style-type: none"> ➤ A performance framework exists to monitor progress on intended outcomes, it is also used to support our decision-making process. Performance indicators have been reported to Overview and Scrutiny during 2025/26. ➤ Service Plans are in place that outline clear visions for the services we provide. Service Plans also help ensure resources are allocated to corporate priorities. The content and reporting of service plans was reviewed during 2025/26 and reported to quarterly Service Panel meetings of O&S councillors. ➤ The Scheme of Delegation outlines who is responsible for the decision-making process, and where responsibilities lie for the functions of the Council. The Scheme of Delegation is contained within the Constitution. ➤ The Council makes use of collaborative and joint working, where appropriate. Community benefit and improved resilience is often a key consideration in how services are procured. ➤ The Council's budget process ensures financial resources are aligned to corporate priorities. ➤ Decision makers receive objective analysis, information and risk assessments on options that are available to achieve intended outcomes.

The Council's commitment to good governance.	How it is achieved.
<p><i>Principle E: Developing the entity's capacity, including the capability of its leadership and individuals within it</i></p> <p>The Council maintains an effective relationship between the Leader of the Council and the Joint Chief Executives. We encourage the development of all employees to ensure they are able to carry out their roles effectively.</p>	<ul style="list-style-type: none"> ➤ There are regular meetings between the Chief Executive, Directors and the Leader of the Council. Similar meetings take place between the directors and Portfolio Holders. These have ensured an effective line of communication exists between senior managers and members. ➤ Member and Officer training programmes are in place. The Corporate Training Programme is designed to target areas of training that were identified from personal development reviews. Enhanced mentoring/coaching offer is in place to support staff ahead of LGR ➤ Induction Training has been provided to new employees throughout the year. Training is also provided to new members. ➤ Mandatory training has been provided to all managers during the year on Cyber Security, Fraud Awareness, Data Protection and Safeguarding. ➤ The performance framework includes personal development reviews (PDR's) for individuals. These are linked to both Corporate and Service Plans. Training needs to all employees are considered as part of the PDR process. ➤ Roles and responsibilities of senior management are clearly identified. The Scheme of Delegation makes it clear the protocols that must be followed for the decision-making process. ➤ An appropriate protocol is in place to enable Elected Members and Senior Officers to have a shared understanding of their respective roles.

The Councils commitment to good governance.	How it is achieved.
<p><i>Principle F: Managing the risks and performance through robust internal control and strong public financial management</i></p> <p>The Council has transparent processes in place to ensure our decisions are in the public domain through our website, financial reporting is robust.</p>	<ul style="list-style-type: none"> ➤ Information on the decision-making process is readily available to all stakeholders via the Council’s website. ➤ The Council’s financial management framework is based on the principles of CIPFA’s FM Code and a robust MTFS is supported by quarterly monitoring reports to O&S committee and Cabinet. Internal audit reviewed the MTFS process and concluded that there was substantial assurance in this process. ➤ An appropriate committee structure is in place to ensure there is an effective decision-making process and, that all relevant information is reported in a timely manner to those making key decisions. Key decisions are subject to an appropriate level of scrutiny. ➤ An Audit Committee is in place. The committee reviews the work of both Internal and External Audit, approving the Statement of Accounts and providing assurance on the Council’s governance arrangements. ➤ A Local Code of Corporate Governance is in place and is reviewed when necessary. It complies with the requirements of the CIPFA/SOLACE Framework. ➤ The Council produces an Annual Governance Statement, which explains how we comply with CIPFA’s “Delivering Good Governance in Local Government (2016)”. ➤ Internal Audit will review the internal control framework on an on-going basis, the key financial systems. Findings and risks identified during reviews are reported to both senior management and the Audit Committee. ➤ Internal Audit provide an annual report to the Audit Committee that includes an objective opinion on the internal control framework. The report for 2026/26 was presented to the March 2026 Audit Committee and contained a ‘satisfactory’ opinion.

The Councils commitment to good governance.	How it is achieved.
	<ul style="list-style-type: none"> ➤ External Audit review the arrangements that the Council has in place to secure value for money. They also provide an opinion on the accuracy and completeness of the Council's Statement of Accounts. The external auditors will not complete their work until after this draft AGS has been reviewed by the Audit Committee. The AGS will be updated to reflect the external auditors' findings from their review of the 2024/25 statement of accounts.

The Councils commitment to good governance.	How it is achieved.
<p><i>Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability</i></p> <p>The Council maintains an appropriate internal control framework, Financial management is robust to ensure council spending is within agreed budgets.</p>	<ul style="list-style-type: none"> ➤ The Council has a risk management framework in place that identifies and reports risk and how it is being managed. ➤ The effectiveness of the risk management framework is reported to the Audit Committee. ➤ The content of the corporate risk register is reviewed by the Senior Leadership Team on a regular basis. It is reported to Overview and Scrutiny and Cabinet half yearly. ➤ As part of the process for approving the budget for the council, appropriate statements were made by the Head of Corporate Services (Section 151 Officer), regarding financial risk, and the outlook for the short to medium term. ➤ The system of internal control is reviewed on an on-going basis by Internal Audit and management. An opinion on the effectiveness of the internal control system for

The Councils commitment to good governance.	How it is achieved.
	<p>2025/26 was reported to the Audit Committee in March 2026. The Internal Audit Plan is approved by SLT and the Audit Committee.</p> <ul style="list-style-type: none"> ➤ The Director of Corporate Services is responsible for the financial management of the council and is the Section 151 Officer. We have a strong culture of good financial management which ensures public money is properly safeguarded. ➤ Robust budget monitoring arrangements are in place for both capital and revenue with budget reporting at both senior management and members occurring at least quarterly.

THE MEMBER GOVERNANCE FRAMEWORK

The Council operates and discharges its function via the Constitution which establishes the roles and responsibilities for Members of the Executive, Overview and Scrutiny Committee, Audit Committee and other Regulatory Committees.

The core functions of the main committees are described below.

FULL COUNCIL

- a) Received minutes of Cabinet, Overview and Scrutiny and Audit Committees.
- b) Received regular reports from the Joint Chief Executive on the work of the Council.
- c) Responded to regular questions from the public on a wide variety of issues.
- d) Approved the annual budget.
- e) Received updates from members who represent the Council on outside bodies.

CABINET

Cabinet carry out the role of the Executive as required by the Council's constitution. It is the main decision-making body. In terms of reviewing and monitoring the governance framework during 2025/26 Cabinet has:

- a) Received regular reports throughout the year on the Council's financial position.
- b) Reviewed in April 2025 Service Plans for 2025/26 to ensure the content of plans aligned with the Corporate Plan and priorities.
- c) Reviewed and approved key strategies and policies through the year.
- d) In February 2025 reviewed the Medium Term Financial Strategy for 2025/26.
- e) In February 2025 Cabinet set the budget for 2025/26 and recommended to Council its approval.

OVERVIEW & SCRUTINY

In terms of reviewing and monitoring the governance framework during 2025/26 the Overview and Scrutiny Committee has:

- a) Received half yearly reports on the content of the corporate risk register to review and challenge the content.

- b) Reviewed proposed strategy or policy documents and provided constructive comments to Cabinet.
- c) Made comments to Cabinet on the content of future years' service plans (which set out the key actions each service will undertake during the coming year to deliver the Council's objectives and priorities, as well as core services).
- d) Received reports from representatives on Outside Bodies on their involvement and make any recommendations to Cabinet on the continuing value.
- e) Received regular reports during the year on council performance from Service Managers, with the Service Panels meeting quarterly to consider detailed performance issues, reporting back to the main public O&S committee.
- f) Received the annual report from the Local Government and Social Care Ombudsman.
- g) Reviewed regular budget monitoring information and treasury management performance.
- h) In January 2025 the Committee reviewed and provided comment to Cabinet, on the content of the draft budget for 2025/26 and medium-term financial strategy 2024/25 – 2026/27.
- i) Been kept properly informed of the Cabinet work programme and so allowed the Committee to fulfil its role of holding the Executive to account.
- j) Presented in April 2026 an annual report of its work to Council in 2025/26.

AUDIT COMMITTEE

The Audit Committee is responsible for providing effective assurance on the adequacy of the governance framework. In terms of reviewing the governance framework, the Audit Committee has:

- a) Reviewed the Council's Annual Governance Statement, to confirm the content accurately reflects the council's governance framework.
- b) Received regular reports on the work carried out by the Council's External Auditors.
- c) Received regular reports on the work of Internal Audit. This has allowed the committee to monitor their work and ensure the service is able to substantially deliver the audit plan.
- d) Received the Annual Report of the Internal Audit Manager. This provides the committee with the Audit Managers opinion on the effectiveness of the Council's internal control framework.
- e) Approved the Statement of Accounts
- f) Reviewed regular reports on the effectiveness of the Council's risk management arrangements and challenged the framework to ensure it remains fit for purpose.
- g) Reviewed the reports about specific matters of interest.