

### **AC38. Governance Statement Improvement Actions**

The Committee considered a report by the Interim Chief Finance Officer which provided an update on the progress to implement a range of improvement actions identified through the annual governance statement and from various internal and external audit report recommendations.

Improvement actions were grouped into 3 broad categories:-

- Progress with Integration Scheme / MSG Self-Assessment;
- Audit Committee self-assessment against good practice principles, and
- Other Internal & External Audit Reviews.

For each broad category, the current position was noted at appendix 1 of the report together with a target completion date for the category. The RAG status was related to the target completion date, with Green indicating that expected completion was in line with the original timeline, Amber indicating some slippage in target completion, Red indicating significant slippage in target completion date.

The Committee noted that the target date for the Improvement Action “Progress with Integration Scheme / MSG Self-Assessment” remained ‘to be confirmed’ and asked that a target date be included at the next meeting as part of the Governance Statement Improvement Actions standing item.

The Committee asked why the RAG rating was Red in relation to the improvement action “resilience & business continuity”. The Interim Chief Finance Officer confirmed that the rating was the result of all recommendations remaining outstanding and falling behind schedule.

The Committee turned to the Improvement Action “Other Internal & External Audit Reviews” and noted that many of the deadlines were scheduled for 31 March 2024. They asked whether there had been capacity for this to be met, and if the well-being of staff had been considered when managing the workload of these deadlines. The Interim Chief Finance Officer suggested that the deadlines would be reviewed, and that the well-being of staff would be considered as part of this. They added that the Committee would be made aware of any changes to deadlines as part of the Governance Statement Improvement Actions standing item.

#### **Decision**

**The Committee noted the progress report on improvement actions.**