



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
24 November 2016	
9:30 am	<u>Public</u>

AUDIT COMMITTEE SELF-ASSESSMENT OF GOOD PRACTICE

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1. Summary

Members are asked to review and comment on the self-assessment of good practice questionnaire attached to this report. The questionnaire allows members to assess the effectiveness of the Audit Committee and identify whether there are any further improvements that could be made which would improve its overall effectiveness.

2. Recommendations

Members are asked to:

- A. Consider and comment as appropriate on the attached self-assessment of good practice, agree or otherwise and identify any amendments required.
- B. Identify any further work, actions or training required as a result of the completion of the self-assessment of good practice (with particular attention to proposals highlighted in paragraph 5.6).

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 The Audit Committee has a key function in ensuring effective corporate governance, risk and control arrangements are in place in the Council. The effectiveness of the committee should be judged by the contribution it makes to, and beneficial impact it has on, the Council's business. A good standard of performance against recommended practice, together with a knowledgeable and experienced membership, are essential requirements which empower an effective Audit Committee. By reviewing effectiveness annually using a good

practice self-assessment, it can be established that the Committee is demonstrating a high degree of performance, is soundly based, and has a knowledgeable membership unimpaired in any way. Completion of the self-assessment can also be used to support the planning of the Audit Committee work programme and its training plans, and inform the Committee's annual report to Council.

- 3.2 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998. There are no direct environmental, equalities, consultation or climate change consequences of this proposal.

4. Financial Implications

There are no financial implications in terms of reviewing the assessment but any resulting activities may require funding if they are not already allowed for in the base budget.

5. Background

- 5.1 The Chartered Institute of Public Finance and Accountancy, CIPFA, have produced guidance on the function and operation of audit committees; 'Audit Committees in Local Authorities and Police, 2013 edition'. The guidance represents CIPFA's view of best practice for Audit Committees in local authorities throughout the UK.
- 5.2 In the guidance, CIPFA provide a suggested self-assessment against recommended practice. Authorities are encouraged to use the checklist to determine if they are meeting recommended practice and as an indicator of the Committee's effectiveness; following which any changes or improvements identified to enhance the Committee's performance should be managed.
- 5.3 The Section 151 Officer and the Head of Audit have completed an initial review of the self-assessment, based on information from previous assessments and with knowledge of the Committee's compliance with recommended practices, for members to consider, discuss and amend as appropriate. Members did this at Audit Committee meetings in 2014 and 2015 and during training sessions in 2014. Annual refreshers are undertaken with Member involvement and reported to this Committee. In preparation for 2016/17, the self-assessment has been updated and circulated to members for consideration prior to this meeting, attached as **Appendix A**.
- 5.4 In 2014, Members completed the following activities to gain a better picture of the Committee's understanding of its effectiveness as part of the review process:
- A self-assessment of individual training requirements.
 - A self-assessment of the effectiveness of the audit committee.

Learning from these self-assessments is still valid, and the data extracted continues to inform training sessions and identify areas for continued improvement. These are balanced alongside ongoing requests from

committee members in response to current topics. Training sessions provided in February, May and October 2016 have included:

- Treasury Management.
- Public sector procurement of external audit.
- Review of the ICT operational risk register to gain an increased understanding of their internal control environment.
- Accounts overview training, looking at both the process and which figures to review.
- Assurance Framework – how it all maps together and Internal Audit's and Risk Management's Role.
- Assurance framework for the Corporate Plan.
- Committee's self-assessment of its effectiveness.

Appendix 2 provides a summary from the self-assessment showing the areas members have identified for future focus and refresh sessions and also where updated training has been provided.

- 5.5 Following the current review of the self-assessment, no areas of partial compliance were identified.

Members are asked to consider if this is still the case?

As noted above, in October 2016, Members received a training session which explored their approach to seeking assurances on the control, governance and risk environment and if there were any changes to their approach that could improve the Committee's effectiveness. The proposed actions from which are explored here for Members to consider. Full details are set out in **Appendix 3**, alongside the evidence details that support each self-assessment control:

1. *Members to review the work and training plans in February to consider the areas for inclusion that they require assurances from, where Internal Audit cannot provide such assurance, February 2017 (5).*
2. *Members to consider having a pre meeting, on the morning of the meeting perhaps, in advance of the formal meeting to agree questions and approach to be followed during the meeting, February 2017 (8).*
3. *Skills self-assessment for members, May 2017(12).*
4. *The new Chair appointed in May to consider shadowing an established Audit Committee Chair for another organisation to improve their understanding of the role and refine their approach, May 2017(13).*
5. *Audit Committee to identify key areas on which to seek further assurances from managers in respect of the control environment to help facilitate an improvement (e.g. IT and schools/ academisation environment, February 2017 (19).*

6. *Reports on strategic risks provide a level of detail to enable members a greater understanding of the controls in place and targeted actions to reduce the risk further if required, February 2017 (19).*

5.6 Compliance against the self-assessment can be demonstrated. Members are asked to endorse the self-assessment of good practice and identify any areas for improvement or additional training.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

CIPFA: Audit Committees in Local Authorities and Police, 2013 edition

Cabinet Member (Portfolio Holder)

Malcolm Pate (Leader of the Council) and Tim Barker (Chairman of Audit Committee)

Local Member n/a

Appendices

A Self-assessment of good practice November 2016

B Analysis of training requirements and the effectiveness of the Audit Committee based on the 2014 self-assessments

C Self-assessment of good practice November 2016 showing evidence

Appendix A: Self-assessment of Good Practice November 2016

Good practice questions		Yes	Partly	No
Audit Committee purpose and governance				
1	Does the authority have a dedicated audit committee?	✓		
2	Does the audit committee report directly to full council? (Applicable to local government only.)	✓		
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓		
4	Is the role and purpose of the audit committee understood and accepted across the authority?	✓		
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	✓		
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the committee				
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	<ul style="list-style-type: none"> • Good governance 	✓		
	<ul style="list-style-type: none"> • Assurance framework 	✓		
	<ul style="list-style-type: none"> • Internal audit 	✓		

Good practice questions		Yes	Partly	No
	<ul style="list-style-type: none"> External audit 	✓		
	<ul style="list-style-type: none"> Financial reporting 	✓		
	<ul style="list-style-type: none"> Risk management 	✓		
	<ul style="list-style-type: none"> Value for money or best value 	✓		
	<ul style="list-style-type: none"> Counter-fraud and corruption 	✓		
8	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
9	Has the audit committee considered the wider area identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	✓		
10	Where coverage of core areas has been found to be limited, are plans in place to address this?	✓		
11	Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		
Membership and support				
12	Has an effective audit committee structure and composition of the committee been selected? This should include:	✓		
	<ul style="list-style-type: none"> Separation from the executive 	✓		

Good practice questions		Yes	Partly	No
	<ul style="list-style-type: none"> An appropriate mix of knowledge and skills among the membership 	✓		
	<ul style="list-style-type: none"> A size of committee that is not unwieldy 	✓		
	<ul style="list-style-type: none"> Where independent members are used, that they have been appointed using an appropriate process. 	✓		
13	Does the chair of the committee have appropriate knowledge and skills?	✓		
14	Are arrangements in place to support the committee with briefings and training?	✓		
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	✓		
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	✓		
17	Is adequate secretariat and administrative support to the committee provided?	✓		
Effectiveness of the committee				
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	✓		
19	Has the committee evaluated whether and how it is adding value to the organisation?	✓		
20	Does the committee have an action plan to improve any areas of weakness?	✓		

Appendix B: Analysis of training requirements based on 2014 self-assessments.

Training requirements

Level of confidence reported in skills set and knowledge across the majority of committee members

H	High
M	Medium
L	Low

CORE SKILLS

Evidence of training

H	Organisational knowledge	2014
H	Audit Committee role and functions	2016, 2014
H	Governance	2016, 2015, 2014
H	Internal Audit	2016, 2015, 2014
H	Financial management and accounting	2016, 2015
H	External Audit	2016
H	Risk Management	2016, 2014
H	Counter-fraud	2015
H	Values of good governance	2016, 2015, 2014
H	Treasury management	2016
H	Strategic thinking and understanding of materiality	
H	Questioning and constructive challenge	2014
H	Focus on improvement	
H	Able to balance practicality against theory	
H	Clear communication skills and focus on the needs of users	

SPECIALIST SKILLS

M	Accountancy	2016, 2015
M	Internal Audit	2016, 2015, 2014
M	Risk Management	2016, 2015, 2014
L	Governance and Legal	2016, 2015
M	Service knowledge relevant to the functions of the organisation	2014
M	Programme and project management	2015, 2014
M	IT system and IT governance	2016, 2015, 2014

Analysis of the effectiveness of Audit Committee based on 2014 self-assessments.

- M Promoting the principles of good governance and their application to decision making.
- M Contributing to the development of an effective control environment.
- M Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.
- M Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.
- M Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence.
- L Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.
- M Supporting the development of robust arrangements for ensuring value for money.
- M Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risk.
- L Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.

Appendix C: Self-assessment of Good Practice showing evidence

	Good practice questions	Yes/ No/ Partly	Evidence
	Audit Committee purpose and governance		
1	Does the authority have a dedicated audit committee?	Yes	Constitution/ actual meetings, details on internet.
2	Does the audit committee report directly to full council? (Applicable to local government only.)	Yes	ToR ¹ paragraph (para) 38/39, reviewed, revised and reapproved at November Audit Committees.
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	Yes	ToR from para 8 reviewed, revised and reapproved at November Audit Committees.
4	Is this role and purpose of the audit committee understood and accepted across the authority?	Yes	Officers and members are aware of this – there can be some confusion over the scrutiny/ Audit Committee role at times, this is worked on by key members and officers at every opportunity. Officers are invited to Audit Committee to discuss major risks and control issues, examples can be provided from various agendas. Discussions have taken place between the Chairman, CEO, senior officers and Portfolio Holders as required.

¹ Terms of reference

	Good practice questions	Yes/ No/ Partly	Evidence
			Member training is sometimes extended to a wider member audience The annual report from Committee to Council informs all members of the Committee's activities.
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	Yes	ToR para 8-16. ToR Para 40, j. The Committee's work plan identifies areas of governance that it provides support on, this can be seen in Committee agendas at February meetings. The Annual assurance report to Council presented to the June Committee also demonstrates this. <i>Proposed Action: Members to review the work and training plans in February to consider the areas for inclusion that they require assurances from, where Internal Audit cannot provide such assurance.</i>
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	Yes	No complaints from Council. Annual report to Council appears on June Audit Committee agenda allows members to comment and challenge the Committee's work. Evidence that the Committee is reviewing issues aligned to the Strategic Risks of the Council (IT, Commissioning, etc.).
	Functions of the committee		
7	Do the committee's terms of reference explicitly address all the core areas	Yes	

	Good practice questions	Yes/ No/ Partly	Evidence
	identified in CIPFAs Position Statement?		
	<ul style="list-style-type: none"> • Good governance 		ToR para 8+
	<ul style="list-style-type: none"> • Assurance framework 		ToR para 8+
	<ul style="list-style-type: none"> • Internal audit (IA) 		ToR para 17+
	<ul style="list-style-type: none"> • External audit 		ToR para 28+
	<ul style="list-style-type: none"> • Financial reporting 		ToR para 33+
	<ul style="list-style-type: none"> • Risk management 		ToR para 11+
	<ul style="list-style-type: none"> • Value for money or best value 		ToR para 10+
	<ul style="list-style-type: none"> • Counter-fraud and corruption 		ToR para 15+
8	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Yes	Evaluation is through the: <ul style="list-style-type: none"> • Self-assessment of compliance with this best practice document, reported to November. • Annual report to Committee is written to map back to the terms of reference. • Annual work plan, reported to February Committee, which maps back to the ToR.

	Good practice questions	Yes/ No/ Partly	Evidence
			<ul style="list-style-type: none"> • Agendas, minutes and reports of Committee support that all core areas are being reviewed. <p><i>At a recent training session the committee noted that there may a benefit in Members having a pre meeting to consider questions in advance of the formal meeting to ensure that all aspects are fully considered and coordinated.</i></p> <p><i>Proposed Action: Members to consider having a pre meeting, on the morning of the meeting perhaps, in advance of the formal meeting to agree questions and approach to be followed during the meeting.</i></p>
9	Has the audit committee considered the wider area identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	Yes	<p>Wider areas are:</p> <ul style="list-style-type: none"> • Matters at the request of Statutory Officers or other committees – if these are brought to the Committee they would be considered in line with the ToR, para 5. • Ethical Values – The Committee does not have responsibility for reviewing ethical standards. A separate Standards Committee which has this responsibility is held as and when required. • Treasury Management – The Committee covers this responsibility as evidenced by its ToR para 35+.

	Good practice questions	Yes/ No/ Partly	Evidence
10	Where coverage of core areas has been found to be limited, are plans in place to address this?	Yes	No limitations have been found, evidence is demonstrated openly on the Internet in the: <ul style="list-style-type: none"> • Work plan • Regular Committee reports • ToR • Annual report to Council • Lack of negative feedback from Council and statutory officers
11	Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	Yes	ToR, especially para 41, sets out decision making powers. Review of work plans, agendas, reports and minutes demonstrate this, all are available on the Internet.
	Membership and support		
12	Has an effective audit committee structure and composition of the committee been selected? This should include:	Yes	
	<ul style="list-style-type: none"> • Separation from the executive 		ToR, para 1 Where it has been recognised that Members have conflicting responsibilities, they have resigned from the Committee.

	Good practice questions	Yes/ No/ Partly	Evidence
	<ul style="list-style-type: none"> An appropriate mix of knowledge and skills among the membership 		<p>ToR, para 42+</p> <p>Demonstrated by self-assessments completed by Members on the 5th June and 2nd October 2014 which helped to inform the training plans covered in publically available reports on the Committee's work plan (February) and the annual report to Council (June).</p> <p>Members have wide experience and continuity of knowledge, some of which sit on Audit Committee's for other public sector organisations, they also have private business knowledge, financial, governance and between them the full set of core skills required for their roles.</p> <p>Where members feel further knowledge or training is required they have the opportunity to and do raise this, demonstrated through work, training plans and assessments. Following the elections it is likely that membership of the Committee will change and a further review of skills will be undertaken.</p> <p><i>Proposed Action: Skills self-assessment for members, May 2017.</i></p>
	<ul style="list-style-type: none"> A size of committee that is not unwieldy 		<p>ToR, para 1</p>
	<ul style="list-style-type: none"> Where independent members are used, that they have been 	<p>Yes</p>	<p>There are currently no independent members on the Committee.</p> <p>Appointment would follow good recruitment processes including evaluation of the skills sets required, advertising,</p>

	Good practice questions	Yes/ No/ Partly	Evidence
	appointed using an appropriate process.		clear job specifications and descriptions, selection and awarding processes.
13	Does the chair of the committee have appropriate knowledge and skills?	Yes	<p>Chair has been in place for the current year. Evidenced by attendance at Committee and demonstrated by his management of the meetings and challenge at these and resulting recommendations, available on public web sites.</p> <p>The Chair also works closely with the S151 Officer and Head of Audit to retain current knowledge and management of risks as they develop.</p> <p><i>Proposed Action: The new Chair appointed in May to consider shadowing an established Audit Committee Chair for another organisation to improve their understanding of the role and refine their approach.</i></p>
14	Are arrangements in place to support the committee with briefings and training?	Yes	<p>Regular training sessions are agreed with the Chair and wider members of the Committee.</p> <p>Demonstrated by:</p> <ul style="list-style-type: none"> • Completion of the skills assessment (agreed to be refreshed every two years, last completed 2014, to be rerun following elections, early 2017). • Committee work plan (February Committee agenda)

	Good practice questions	Yes/ No/ Partly	Evidence
			<ul style="list-style-type: none"> • Evidence of training including agendas, supporting training documents etc. available on request. • CIPFA's Better Governance Framework provides members with up to date briefing papers at least twice a year and all members can access the web site which provides weekly updates. Specialist training sessions are also accessible through this subscription. • External auditors provide training sessions available to members – demonstrated in their updates to the Committee.
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	Yes	<p>Demonstrated by self-assessments completed by Members on the 5th June and 2nd October 2014 which helped to inform the training plans covered in publically available reports on the Committee's work plan (February), the Effectiveness of the Audit Committee(November) and the annual report to Council (June).</p> <p>Training continues to be an ongoing process and plans are outlined alongside the Committee's work plan for this.</p>
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	Yes	<p>Demonstrated by regular attendance at all Committees by these key stakeholders and the professional manner in which the meetings are managed.</p> <p>Interviews with all parties would help to support this conclusion.</p>

	Good practice questions	Yes/ No/ Partly	Evidence
17	Is adequate secretariat and administrative support to the committee provided?	Yes	Regular qualified and experienced secretarial support is provided to all Committee meetings.
	Effectiveness of the committee		The Committee evaluated its effectiveness by working through and completing a self-assessment of its effectiveness as part of the wider evaluation of its skills and training requirements. Results appear in the footnote below. A training session in October 2016 revisited the effectiveness of the Audit Committee and learning has been fed into the responses from the earlier self-assessment.
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	Yes	Committee has received feedback from the incoming Chair and External Audit which is fed into the effectiveness evaluation below.
19	Has the committee evaluated whether and how it is adding value to the organisation?	Yes	Demonstrated by: <ul style="list-style-type: none"> • Promoting the principles of good governance and their application to decision making; advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively: Robust review of the Annual Governance Statement (AGS), reported to June Committee. Follow up of AGS action plan, November Committee. Training on the assurance framework, October 2016. Receipt of reports on the effectiveness of assurance providers (QAIP Quality Improvement Assessment Process, internal

	Good practice questions	Yes/ No/ Partly	Evidence
			<p>assessment received, external due November 2016, Risk management report, February 2016). Supporting reviews of and receiving reports on governance arrangements (reported to Council following June Committee)</p> <ul style="list-style-type: none"> Contributing to the development of an effective control environment: Encouraging the ownership of the internal control framework by inviting officers to the Committee (Various Committee agendas/ reports/ minutes); raising significant concerns over controls with appropriate managers (IT, housing benefit overpayments, sales ledger performance- various reports through 2015/16 and 2016/17). Receipt of and discussion of Internal Audit findings. <p><i>The external auditor, having viewed the audit committee for a year, has also highlighted that there is possibly a greater role for the Committee in ensuring that there is an improvement in control. This follows the issue of a number of reports highlighting potential weaknesses by Internal Audit and the on-going discussions around the management of IT.</i></p> <p>Proposed action: Audit Committee to identify key areas on which to seek further assurances from managers in</p>

	Good practice questions	Yes/ No/ Partly	Evidence
			<p><i>respect of the control environment to help facilitate an improvement (e.g. IT and schools/ academisation environment).</i></p> <ul style="list-style-type: none"> • Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks: Receiving reports on the risk management arrangements and the resulting strategic risks. Monitoring the implementation of recommendations where there are strategic risk concerns and holding owners to account for strategic risks. (E.g. AGS, IT, sales ledger). <p><i>The incoming Audit Committee Chair has requested greater transparency for the Committee in ensuring that risk management processes are operating effectively.</i></p> <p><i>Proposed action: Reports on strategic risks provide a level of detail to enable members a greater understanding of the controls in place and targeted actions to reduce the risk further if required.</i></p> <ul style="list-style-type: none"> • Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence: Reviewing the Audit Charter and

	Good practice questions	Yes/ No/ Partly	Evidence
			<p>functional reporting arrangements – September Committee and reporting demonstrated by all agendas. Assessment of effectiveness of IA arrangements (June 2016 internal and external assessment planned November 2016).</p> <ul style="list-style-type: none"> • <i>Aiding the achievement of the authority’s goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements:</i> Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place, reports on IT, commissioning, programme management, delivery of AGS actions and major contracts demonstrated on 2015 and 2016 agendas. • <i>Supporting the development of robust arrangements for ensuring value for money:</i> Considering how performance in value for money is evaluated as part of the AGS, review of the AGS, delivery of key major projects and programme assurance arrangements (IT, commissioning, contract management) and External Audit reports on VFM on various agendas.

	Good practice questions	Yes/ No/ Partly	Evidence
			<ul style="list-style-type: none"> • Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks: Reviewing fraud risks and the effectiveness of the council to address them, arrangements reviewed against CIPFA’s Counter fraud model, reported November 2015 and again in 2016, alongside other counter fraud measures. Regular reports on improved management controls following investigations and targeted reviews. • Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability: Improving how the authority discharges its responsibilities for public reporting; for example; better targeting at the audience, plain English, examples of this are the Committee’s reviews and comments on the Statement of Accounts and other Council policies (Whistleblowing, Counter Fraud, Bribery and Anti-Corruption, etc.) Evidenced by reports in June, September and November. Transparency is demonstrated by the high number of reports provided on the public agenda.

	Good practice questions	Yes/ No/ Partly	Evidence
20	Does the committee have an action plan to improve any areas of weakness?	Yes	Planned training sessions are in place and topics identified to be included as demonstrated in work plan (February) and effectiveness of the Audit Committee (November) public reports. Committee have also agreed to run self-assessments against the skills matrices and effectiveness of the Committee on a biennial basis. These will next be completed following the elections in May.

Analysis of the effectiveness of Audit Committee based on 2014 self-assessments.

M² Promoting the principles of good governance and their application to decision making.

M Contributing to the development of an effective control environment.

M Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.

M Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.

M Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence.

L Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.

M Supporting the development of robust arrangements for ensuring value for money.

M Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risk.

L Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.

² M = scored medium effectiveness L = Low effectiveness, no areas scored high