

## **Updated Commissioner Comments received on the Annual Governance Statement**

The Council has made the decision not to complete historic outstanding AGS and focus on 2022/23. Whilst this approach seems reasonable confirmation will be required that this approach is endorsed by the external auditors.

In preparing the AGS consideration has been taken of reports following external assessments and reviews. The internal auditor (RSM's) annual opinion is also a form of independent assurance, informed by internal audit work undertaken throughout the year and concludes on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The 2022/23 annual opinion should be clearly stated in the AGS, which will be an integral part of the Statement of Accounts, and the accompanying report demonstrably used by the Council to inform its governance statement and identify improvement opportunities.

For future AGS the approach and outcome could be further enhanced by the consideration of assurances received from managers across the Council and its wholly owned companies, that core elements of the governance arrangements are in place and effective.