



Report of the Chief Legal Officer

Audit Committee – 11 December 2018

Senior Management Assurance Statements

Purpose:	To update the Committee as to changes in the Senior Management Assurance Statement (SMAS).
Policy Framework:	None.
Consultation:	Finance, HR and Legal
Recommendation(s):	It is recommended that Audit Committee: 1) Notes the changes to the SMAS; 2) Notes that CMT have endorsed the new format and is currently working with Heads of Service on completion of SMAS; 3) Reviews and provides feedback on any suggested amendments.
Report Author:	Tracey Meredith
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar

1. Introduction

- 1.1 The Audit Committee will recall that earlier this year responsibility for drafting the Annual Governance Statement fell to the Chief Legal Officer/Monitoring Officer.
- 1.2 As part of the assurance framework Senior Management Assurance Statements were circulated to Heads of Service and Corporate Directors to complete. The responses then fed into the Annual Governance Statement.
- 1.3 The Chief Legal Officer reported to the Committee that she considered that whilst the SMAS provided a level of assurance she felt that they

needed to be overhauled to provide a greater level of assurance from Corporate Directors.

2. Senior Management Assurance Statements - old

- 2.1 The previous SMAS is attached at Appendix A. The Committee will note that it comprised 10 questions with a “Yes, Partly or No” response. An additional “Please Comment” box was also added this year with a view to officers providing evidence where they had ticked “Partly or No”.
- 2.2 Whilst all officers responded, there was a mixed response as to the level of detail included within the comment box. Similarly there was a mixed response when it came to identifying any significant governance issues.

3. Senior Management Assurance Statements - new

- 3.1 Attached at Appendix B is the new proposed format SMAS. The SMAS remains a self-assessment document but there is an onus on Corporate Directors to ensure that they compile a final SMAS for their Department with input from all Heads of Service. All Corporate Directors then have to feedback to CMT. The procedure for completion and feedback to CMT is set out in Guidance which is attached at Appendix C.
- 3.2 The Committee will note that there are now 20 questions with a more sophisticated self-evaluation criteria ranging from “Not in place” to “Embedded”. The form is designed to enable officers to provide evidence, supporting comments and exceptions.

4. Procedure

- 4.1 The Guidance document provides for 6 monthly reviews as the Chief Legal Officer considers that assurance should not be provided on an annual basis to support the Annual Governance Statement but is an ongoing reflection of assurance.
- 4.2 The new SMAS has been reported to and endorsed by CMT who are presently trialling the new template with a view to Corporate Directors reporting back to CMT in December.

6. Equality and Engagement Implications

- 6.1 There are no equality implications associated with the report.

7. Financial Implications

- 7.1 There are no financial implications associated with the report.

8. Legal Implications

- 8.1 There are no legal implications associated with this report.

Background Papers: None.

Appendices:

Appendix A Old SMAS template

Appendix B New SMAS template

Appendix C SMAS Guidance